S4570-1-u

1987 FINANCIAL REPORT
of the
MISSOURI DEPARTMENT OF REVENUE

Including Information Provided by the Office of the State Treasurer

July 1, 1986 through June 30, 1987

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The Introductory Section includes general information and organization of the Department.

MISSOURI DEPARTMENT OF REVENUE
POST OFFICE BOX 311
JEFFERSON CITY
65105

JOHN ASHCROFT
GOVERNOR

PAUL S. McNEILL, JR., CPA
DIRECTOR

February 8, 1988

The Honorable John Ashcroft
and
Members of the General Assembly

I am pleased to submit the annual financial report of the Department of Revenue for the fiscal year ending June 30, 1987.

The Department of Revenue report is intended to fairly present the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. This report is prepared in accordance with generally accepted accounting principles and consists of three sections:

1. Introductory Section, including general information and organization of the Department.

2. Financial Section, including the financial statements and related footnotes and supplementary data.

3. Statistical Section, including tables depicting tax collections and distributions.

The Division of Administration is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the annual financial summary of the Office of Administration, Division of Accounting (published separately), fulfill the statutory requirements for financial reporting under section 32.060, RSMo. 1986.

Respectfully submitted,

Paul McNeill

MISSOURI DEPARTMENT OF REVENUE
GENERAL INFORMATION AND ORGANIZATION

The Department of Revenue was created by Article IV, Section 22, of the 1945 Missouri Constitution. The Department serves as the central collection agency for all state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Director of Revenue is responsible for all operations and policies of the Department. He is appointed by the Governor, and must be confirmed by the Senate.

Five divisions have been organized along functional lines to administer the operations of the Department. They are the Division of Administration; the Division of Information Systems; the Division of Motor Vehicle and Drivers Licensing; the Division of Taxation and Collection; and the Division of Compliance. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for fiscal year 1987 was 1,862 with an operating budget of $46,184,726. The Department has voluntarily adopted many provisions of the State Merit System, but is not officially covered by that program.

The Highway Reciprocity Commission, State Tax Commission, Horse Racing Commission, and State Lottery Commission are organized within the Department of Revenue, but are administered separately.

OFFICE OF THE DIRECTOR

Director of Revenue: The Director of Revenue supervises all operations of the Department. He formulates general policy and determines long-term goals for the department.

Deputy Director: The Deputy Director has line authority for operational decision-making within the Department.

General Counsel: The General Counsel advises the Director on legal matters relative to the Department. Together with a legal staff, the General Counsel conducts litigation on tax matters before the Administrative Hearing Commission, represents the Department in Administrative DWI de novo hearings, prepares legal opinions interpreting the tax and licensing laws of the State of Missouri, and assists the office of the Attorney General in court proceedings involving interpretations and enforcement of state taxation and licensing laws. The legislation section of the General Counsel's office prepares proposed legislation and develops fiscal notes on legislation in conjunction with the Department's divisions. This section also monitors the evolution of all bills affecting the Department's operations and is responsible for filing administrative rules and regulations.

Public Information Officer: The public information officer is responsible for public relations and providing information to representatives of the press.

DIVISION OF ADMINISTRATION

This division is responsible for providing service and administrative support to other areas of the Department. There are three staff positions who report to the division director. The Budget Officer coordinates preparation of the department's annual budget request. The Quality Circle Coordinator provides support and guidance to the department's Quality Circle program. The Electronic Data Processing Coordinator counsels personnel concerning data processing applications and assists in automating division functions. This division also has three bureaus:

Personnel Services Office: Payroll Section processes employee payroll data and maintains related records; Personnel Section receives and processes employment applications and maintains personnel files; Training Section assesses Department training needs and provides technical and managerial training;and Human Relations Officer.

Fiscal Office: Accounting Section processes and records departmental expenditures and maintains payment documentation; Dock and Maintenance Section supports and schedules vehicles, provides custodial service and performs equipment moves and deliveries; Investment and Cash Management Section provides timely deposit and accurate recordkeeping for all monies received and coordinates investment of non-state funds under the Department's control; Mailroom Section handles incoming and outgoing mail; Purchasing Section coordinates procurement activities; Storeroom Section receives, stores, and distributes supplies; Telecommunications Section coordinates installation and modification of telecommunications equipment and monitors costs to ensure economical use of services; Warehouse/Records Center Section provides temporary storage for overflow supplies and forms, furniture and equipment, and non-permanent records.

Internal Audit Bureau: Reviews and evaluates the Department's administrative, operational and internal accounting controls to ensure their adequacy for safeguarding the Department's assets; appraises the effectiveness and efficiency in the use of department resources; and reports findings and recommendations to Department management.

DIVISION OF INFORMATION SYSTEMS

This division is responsible for the administration, development, implementation and maintenance of data processing and information systems within the Department of Revenue. The division's responsibilities are to schedule, control and account for data processed and stored in conjunction with production computer operations. The division also coordinates with other state agencies with authorized access to Department computer files and data bases. This division has three bureaus and one section:

Systems and Programming Bureau: Responsible for technical data and information systems design, analysis, development and implementation; provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration functions.

Operations Bureau: Responsible for logging, accounting, scheduling inventory control and data entry codification functions in conjunction with computer operations.

Information Services Bureau: Serves as a resource center for information requests from outside organizations and from within the Department; administers development and training for the department's management support system; provides technical data processing training for division personnel.

Administrative Section: Provides technical and professional assistance in the administrative, financial, budgetary and personnel affairs of the division.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

This division is responsible for administering the provisions of Chapters 301, 302, and 303 of the Revised Statutes of Missouri. This division has three bureaus.

Motor Vehicle Bureau: Responsible for the titling and registration of motor vehicles, trailers and marinecraft in the state; issues registration certificates to motor vehicle, marine, and salvage dealers.

Drivers License Bureau: Responsible for issuance of operator and chauffeur licenses to qualified drivers and maintenance of the traffic violation point assessment systems involving suspension or revocation of an individual's driving and registration privileges; records traffic accidents which occur in Missouri involving uninsured motorists, and processes license suspension for court approved unsatisfied judgments rendered in motor vehicle accident cases.

Field Services Bureau: Responsible for administering the operations of the twelve branch and 163 fee offices throughout the state. Branch offices have been established in the major metropolitan areas of the state and are staffed by state employees. Branch offices charge no fee for their services. Fee offices located throughout the state are independently operated by fee agents and have statutory authority to charge fees of $1.50 for each motor vehicle transaction and $2.00 for each driver's license transaction.

DIVISION OF TAXATION AND COLLECTION

This division is responsible for the administration of Missouri's tax laws, and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions as set forth by statutes relating to state and local taxes. This division has four bureaus and one office:

Business Tax Bureau: Responsible for the administration of sales/use, financial institution, excise, bingo, motor and special fuels, and cigarette taxes; administers distribution of collected sales tax to the local taxing jurisdictions.

Central Processing Bureau: Responsible for the initial processing of tax returns for all other bureaus within the division. Processing functions include receipt and control, returns, analysis, cashiering and deposit control, and data entry.

Delinquent Tax Bureau: Responsible for contacting delinquent taxpayers to encourage prompt payment of overdue taxes and to locate individuals who have a tax liability to the State of Missouri; responsible for certification of delinquent tax cases to local prosecutors throughout the state on behalf of the Attorney General of Missouri.

Income Tax Bureau: Responsible for administration due on individual income, corporate income, withholding, franchise, and estate taxes; performs detailed processing to include desk audits, taxpayer assistance, correspondence, and refund claims handling.

Office of the Assistant to the Director of Taxation: Responsible for federal/state coordination, preparation of legislative testimony, fiscal note preparation to include administrative impacts, document security enforcement, and the analysis of the impact of special tax legislation on the Division of Taxation. The Office also handles training, forms, special administrative requests and fiscal projections.

DIVISION OF COMPLIANCE

This division is responsible for all civil field audits and enforcement of the criminal statutes applicable to taxes administered by the Department of Revenue. This division has three bureaus:

Field Audits (in-state): Responsible for conducting field audits on businesses and individuals required to pay taxes to the State of Missouri; oversees the operations of all in-state offices.

Field Audits (out-of-state): Responsible for conducting field audits on businesses and individuals required to pay taxes to the State of Missouri; oversees the operations of all out-of-state offices (Chicago, Dallas, Los Angeles, New York City).

Criminal Investigation: Responsible for developing information concerning criminal violations of the tax statutes of the State of Missouri.

HIGHWAY RECIPROCITY COMMISSION

The Missouri Highway Reciprocity Commission was created in 1958. The commission is authorized to negotiate and enter into reciprocal agreements or arrangements with other states, the District of Columbia, territories and possessions of the United States and foreign countries concerning commercial motor vehicle registration fees for interstate use of the highways. Fees collected are deposited in the highway fund.

HORSE RACING COMMISSION

The Missouri Horse Racing Commission was created by a vote of the people on November 6, 1984, who adopted Article III, Section 39(c) to the Missouri Constitution. The Commission has the authority to license racetrack developers and operators, determine the number of racing days at each racetrack, regulate wagering and the distribution of wager pools and prescribe by rule the amount and frequency of licensing fees for racetracks and horse races where pari-mutuel wagering is conducted.

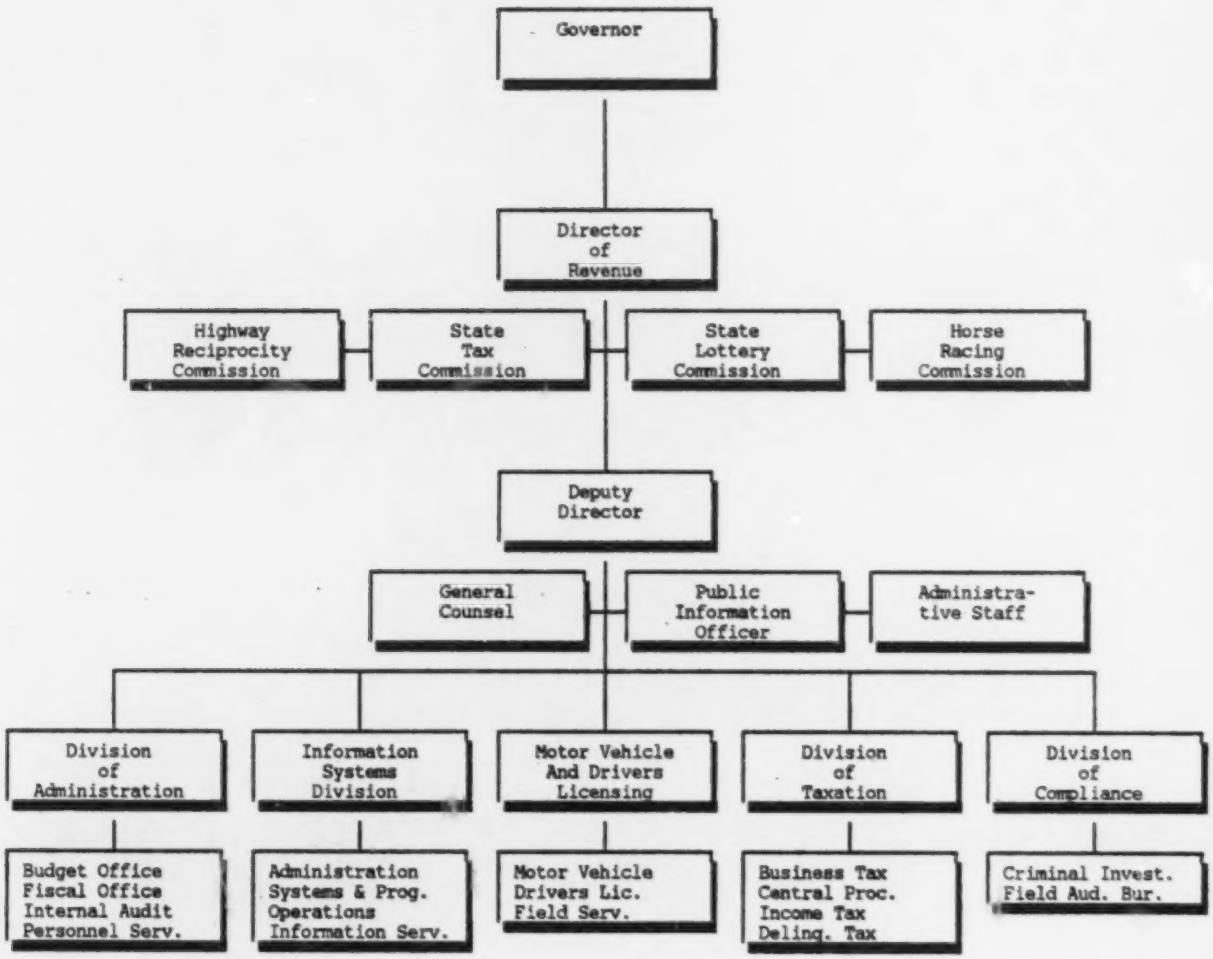
STATE TAX COMMISSION

The present State Tax Commission was created by an act of the 63rd General Assembly identified as Section 138.190 Revised Statutes of Missouri. The Commission exercises general supervision over all the assessing officers in Missouri, over county boards of equalization and appeal, and over all other laws concerning the general property tax. It institutes proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of laws relating to the general property tax.

STATE LOTTERY COMMISSION

On November 6, 1984, the voters of Missouri authorized the General Assembly, by Article III, Section 39(b) of the Missouri Constitution, to pass legislation establishing a Missouri state lottery. The Commission supervises the lottery by issuing rules and appointing a director. The director runs the day-to-day business of the lottery, including hiring necessary employees, issuing licenses and negotiating contracts with vendors.

Missouri Department of Revenue
Organizational Chart



The Financial Section includes the financial statements and related footnotes and supplementary data.

DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
JUNE 30, 1987
(In thousands)

Exhibit A

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
	GENERAL FUND	SPECIAL REVENUE FUNDS	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1987	1986 (Note 6)
Assets							
Cash and Cash Equivalents (Note 2)	$	2,783	87,090			89,873	91,653
Interest Receivable			41			41	
Appropriations Receivable	16,443	7,388	3,308			27,139	8,842
Accounts Receivable	56,097	37,646	9,462			103,205	190,504
Allowance for Doubtful Accounts	(21,609)	(2,895)				(24,504)	(18,520)
Due From Other Funds	1,077	12,005	3,417			16,499	301
Sales Tax Bonds in Custody of State Treasurer	20,022					20,022	17,450
Protested Sales Tax in Custody of State Treasurer	7,960					7,960	6,083
Fixed Assets				10,425		10,425	8,729
Amount to be provided for retirement of lease/ purchase agreements					155	155	367
Total Assets	$ 79,990	56,927	103,318	10,425	155	250,815	305,409
Liabilities and Fund Equity							
Accounts Payable	$ 512	1,412				1,924	1,912
Accrued Payroll	27	191				218	192
Distributions Payable		6,137				6,137	
Due to Other Entities	21,183		80,323			101,506	79,238
Due to Other Funds		13,141	4,358			17,499	172,277
Due to State Treasury	35,565	36,122				71,687	
Encumbrances							366
Fringe Benefits Payable		5				5	
Funds held in Trust	7,960		18,637			26,597	34,844
Refunds Payable	14,902	171				15,073	7,284
Contracts Payable					155	155	367
Total Liabilities	$ 80,149	57,179	103,318		155	240,801	296,480
Fund Equity							
Investment in Fixed Assets				10,425		10,425	8,729
Fund Balance (Note 3)	$ (159)	(252)				(411)	200
Total Liabilities and Fund Equity	$ 79,990	56,927	103,318	10,425	155	250,815	305,409

The accompanying Notes to the Financial Statements are an integral part of this statement.

COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1987
(In thousands)

Exhibit B

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (Memorandum Only) 1987	TOTAL (Memorandum Only) 1986 (Note 6)
Revenues				
Appropriations	$ 39,867	86,406	126,273	119,934
Corporate Income Tax	218,114		218,114	188,833
Individual Income Tax	1,447,508		1,447,508	1,330,833
Licenses, Permits, Fees	22,561	192,251	214,812	161,395
Motor Fuel Tax		226,133	226,133	243,131
Sales and Use Tax	1,072,081	561,768	1,633,849	1,371,664
Sales of Information	138	3,662	3,800	1,174
Other Revenues	211,156	113,907	325,063	336,739
Total (Note 4)	$ 3,011,425	1,184,127	4,195,552	3,753,703
Provision for transmittal to State Treasury	$ 2,971,558	1,095,630	4,067,188	3,632,594
Net Revenues	$ 39,867	88,497	128,364	121,109
Expenditures				
Personal Service	$ 14,932	16,522	31,454	28,488
Expense and Equipment	5,812	11,956	17,768	17,543
Fringe Benefits		18	18	
Program Specific Distributions	17,599	57,340	74,939	69,352
Total Expenditures	$ 38,343	85,836	124,179	115,383
Revenues Over (Under) Expenditures Before Lapsed Balances	$ 1,524	2,661	4,185	5,726
Lapsed Balances	1,594	497	2,091	4,145
Revenues Over (Under) Expenditures	$ (70)	2,164	2,094	1,581
Provision for Transfer to Other Funds		1,708	1,708	
Beginning Fund Balance	(89)	(708)	(797)	(1,381)
Ending Fund Balance	$ (159)	(252)	(411)	200

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE Exhibit C
AGENCY FUNDS
COMBINED STATEMENT OF REVENUES AND DISTRIBUTIONS
(In thousands)

YEAR ENDED JUNE 30,

	1987	1986
Revenues	$ 1,013,119	885,303
Distributions	1,009,063	865,720
Revenues Over (Under) Distributions	$ 4,056	19,583

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

Exhibit D

COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (Note 5)
(In thousands)

	FOR THE YEAR ENDED JUNE 30, 1987			1986		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
GENERAL REVENUE FUND--STATE						
Division of Administration						
Personal Service	$ 832	744	88	738 b	733	5
Expense and Equipment	1,948 a	1,948	0	1,546 c	1,541	5
Telephone/Telegraph	0	0	0	333	333	0
Non-Recurring Expenditures	0	0	0	756	756	0
Total	$ 2,780	2,692	88	3,373	3,363	10
Division of Information Systems						
Personal Service	$ 1,682	1,554	128	1,748 d	1,320	428
Expense and Equipment	1,465	1,380	85	1,114 e	1,111	3
Total	$ 3,147	2,934	213	2,862	2,431	431
Division of Taxation						
Temporary Staff Personal Service	$ 249	239	10	222	221	1
Personal Service	6,883	6,877	6	6,294 i	6,185	109
Expense and Equipment	1,253 f	1,253	0	1,212 j	1,212	0
Pay Agency Collection Fees	265 g	155	110	302	51	251
Pay Fees to Counties from Prosecuting Attorneys	1,000	675	325	757 k	757	0
Pay Fees to Counties for Liens	159 h	159	0	59 l	59	0
Total	$ 9,809	9,358	451	8,846	8,485	361
Division of Compliance						
Personal Service	$ 5,689	5,518	171	5,183	4,952	231
Expense and Equipment	1,301	1,161	140	1,232	1,231	1
Dues to State Tax Commission	70	36	34	29	29	0
Total	$ 7,060	6,715	345	6,444	6,212	232
Erroneous tax or payment refund	$ 255,500	254,902	598	228,000	226,738	1,262
Assessment Expenditures	17,071	16,573	498	9,307 m	9,277	30
General Revenue Fund--State Total	$ 295,367	293,174	2,193	258,832	256,506	2,326

See page 8 for explanation of references on appropriations.
The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (Note 5)
(In thousands)

Exhibit D
continued

	FOR THE YEAR ENDED JUNE 30, 1987			1986		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
STATE HIGHWAY DEPARTMENT FUND						
Division of Administration						
Personal Service	$ 2,034 n	2,027	7	1,297 p	1,297	0
Expense and Equipment	3,260 o	3,260	0	2,469 q	2,451	18
Telephone and Telegraph	0	0	0	507	507	0
Non-Recurring Expenditures	0	0	0	756	751	5
Total	$ 5,294	5,287	7	5,029	5,006	23
Division of Information Systems						
Personal Service	$ 2,543 r	2,541	2	2,653 s	2,652	1
Expense and Equipment	2,788	2,757	31	2,379 t	2,378	1
Total	$ 5,331	5,298	33	5,032	5,030	2
Division of Taxation						
Personal Service	$ 436	422	14	410	410	0
Expense and Equipment	33	33	0	53	53	0
Total	$ 469	455	14	463	463	0
Division of MV/DL Excl. Branch Office						
Personal Service	$ 7,133 u	7,105	28	6,965 x	6,904	61
Expense and Equipment	4,889 v	4,889	0	4,474 y	4,460	14
Branch Office						
Personal Service	2,893	2,882	11	2,639	2,596	43
Expense and Equipment	618 w	618	0	454 z	454	0
Total	$ 15,533	15,494	39	14,532	14,414	118
Highway Reciprocity Commission						
Personal Service	$ 586	579	7	537	534	3
Expense and Equipment	360	350	10	554	530	24
Total	$ 946	929	17	1,091	1,064	27

See page 8 for explanation of references on appropriations.
The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES-- BUDGETARY BASIS (Note 5)

(In thousands)

Exhibit D continued

	FOR THE YEAR ENDED JUNE 30, 1987			1986		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
STATE HIGHWAY DEPARTMENT FUND (CONTINUED)						
Division of Compliance						
Personal Service	$ 564 aa	564	0	430	430	0
Expense and Equipment	184 bb	184	0	135	135	0
Total	$ 748	748	0	565	565	0
Refund of any tax or fee credited to State Highway Department Fund	$ 8,547	8,389	158	10,877	7,954	2,923
State Highway Department Fund Total	$ 36,868	36,600	268	37,589	34,496	3,093
CONSERVATION COMMISSION FUND						
Division of Taxation						
Personal Service	$ 269	262	7	254	254	0
Expense and Equipment	49	49	0	32	32	0
Conservation Commission Fund Total	$ 318	311	7	286	286	0
DEPARTMENT INFORMATION FUND						
Division of Administration						
Expense and Equipment	$ 75 cc	75	0	35 dd	35	0
Division of Information Systems						
Personal Service	$ 101	95	6	0	0	0
Expense and Equipment	54	51	3	0	0	0
Total	$ 155	146	9	0	0	0
Division of Taxation						
Expense and Equipment	$ 35 ee	35	0	0	0	0
Department Information Fund Total	$ 265	256	9	35	35	0

See page 8 for explanation of references on appropriations.

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (Note 5)
(In thousands)

Exhibit D
continued

	FOR THE YEAR ENDED JUNE 30, 1987			1986		
	APPROP.	EXPEND.	LAPSED BALANCES	APPROP.	EXPEND.	LAPSED BALANCES
MOTOR FUEL TAX FUND						
Motor Fuel Tax Refund	$ 56,503	56,164	339	44,271	44,271	0
COUNTY AID ROAD TRUST FUND						
Gasoline Taxes to Counties	$ 37,670	37,443	227	29,514	29,514	0
DEPARTMENT OF REVENUE FEDERAL FUND						
Division of MV/DL Excl. Branch Office						
Personal Service	$ 53	46	7	0	0	0
Expense and Equipment	5	0	5	0	0	0
Department of Revenue Federal Fund Total	$ 58	46	12	0	0	0
WORKERS COMPENSATION FUND						
Refunds--Overpayment and Errors	$ 1,159 ff	1,159	0	0	0	0
WORKERS COMPENSATION--SECOND INJURY FUND						
Refunds--Overpayment and Errors	$ 48 gg	17	31	0	0	0
TOTAL (Memorandum Only)	$ 428,256	425,170	3,086	370,527	365,108	5,419

See page 8 for explanation of references on appropriations.
The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
FOOTNOTES TO THE
COMBINED STATEMENT OF APPROPRIATIONS (REVISED) AND EXPENDITURES--
BUDGETARY BASIS (Note 5)
FOR THE YEARS ENDED JUNE 30, 1987 AND 1986

a	Includes a supplemental appropriation of	$ 86,884	r	Includes a supplemental appropriation of	$ 65,000
b	Includes a supplemental appropriation of	$ 2,318	s	Includes a supplemental appropriation of	$ 226,526
c	Includes a supplemental appropriation of	$ 112,782	t	Includes a supplemental appropriation of	$ 11,478
d	Includes a supplemental appropriation of	$ 151,018	u	Includes a supplemental appropriation of	$ 147,863
e	Includes a supplemental appropriation of	$ 7,652	v	Includes a supplemental appropriation of	$ 404,140
f	Includes a supplemental appropriation of	$ 12,418	w	Includes a supplemental appropriation of	$ 94,728
g	Includes a supplemental appropriation of	$ 165,000	x	Includes a supplemental appropriation of	$ 20,747
h	Includes a supplemental appropriation of	$ 39,922	y	Includes a supplemental appropriation of	$ 553,706
i	Includes a supplemental appropriation of	$ 26,368	z	Includes a supplemental appropriation of	$ 10,000
j	Includes a supplemental appropriation of	$ 3,558	aa	Includes a supplemental appropriation of	$ 99,720
k	Includes a supplemental appropriation of	$ 375,000	bb	Includes a supplemental appropriation of	$ 46,550
l	Supplemental appropriation of	$ 59,125	cc	Includes a supplemental appropriation of	$ 40,000
m	Includes a supplemental appropriation of	$ 600,000	dd	Supplemental appropriation of	$ 35,000
n	Includes a supplemental appropriation of	$ 81,384	ee	Supplemental appropriation of	$ 35,000
o	Includes a supplemental appropriation of	$ 473,047	ff	Supplemental appropriation of	$ 1,158,937
p	Includes a supplemental appropriation of	$ 3,477	gg	Supplemental appropriation of	$ 48,289
q	Includes a supplemental appropriation of	$ 141,797			

The accompanying Notes to the Financial Statements are an integral part of this statement.

SPECIAL REVENUE FUNDS

Blind Pension Fund: This fund, as authorized by Chapter 209.130, RSMo, receives collections generated from a tax of three cents on each one hundred dollars valuation of taxable property in the State of Missouri (Collector Fees).

Children's Trust Fund: This fund, as authorized by Section 210.173, RSMo, receives amounts from grants, gifts, bequests, the federal government, or other sources granted or given for this specific purpose.

Conservation Commission Fund: This fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the monies generated from the collection of the one-eighth percent sales tax.

Crime Victims Compensation Fund: This fund, as authorized by Chapter 595.045, RSMo, receives collections generated from a $35.00 judgment against the defendant in all criminal cases where the defendant is found guilty (Crime Victims Fees).

Department of Revenue Federal Fund: The Division of Motor Vehicle and Drivers Licensing has entered into contracts for federal grants from the U.S. Department of Transportation, both as a grantee and a grantee/contractor for other state agencies, for various drivers licensing programs. All Department of Revenue appropriations pertaining to these expenditures for these grants are charged to this fund, and consequently, all reimbursement receipts are transmitted to the fund.

Department of Revenue Information Fund: This fund, as authorized by Chapter 32.067, RSMo, receives monies from the dissemination of information and publications to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the fund balance exceeding $25,000 related to general revenue activities is transferred to the General Revenue Fund--State. At the end of each fiscal year, the fund balance which is not related to general revenue activities is transferred to the State Highway Department Fund.

Fair Share Fund: This fund, as authorized by Chapter 149.015, RSMo, receives the monies generated from the collection of an additional two mills per cigarette tax (four cents per pack of twenty cigarettes).

Grade Crossing Fund: This fund, as authorized by Chapter 152.032, RSMo, receives fifty percent of the collections generated from the three percent tax on the total amounts received for freight car rentals by the freight line companies (Private Car Tax).

Motor Fuel Tax Fund: This fund, as authorized by Chapter 142.345, RSMo, receives state motor fuel taxes, motor vehicle sales taxes, and motor vehicle increased registration fees, and distributes these taxes to the State Highway Department Fund, the County Aid Road Trust Fund, the State Transportation Fund, the State Road Fund, and to all incorporated cities in the state with a population greater than one hundred persons.

Parks Sales Tax Fund: This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the monies generated from the collection of the one-tenth percent sales tax.

School District Trust Fund: This fund, as authorized by Chapter 144.701, RSMo, receives one-fourth of the collections from the four percent sales and use tax.

Soil and Water Sales Tax Fund: This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the monies generated from the collection of the one-tenth percent sales tax.

State Highway Department Fund: Appropriations from this fund authorize disbursements for the operation of the Highway Reciprocity Commission, the Divisions of Motor Vehicle and Drivers Licensing, Compliance, and Taxation, and the respective support services in the Divisions of Administration and Information Systems. Appropriations also authorize disbursements for the refund of taxes overpaid or erroneously paid into the fund.

State Land Survey Fund: This fund, as authorized by Chapter 59.319, RSMo, receives collections generated from a three dollar user fee charged by every recorder in the state for the recording of any instrument conveying real property or any interest therein (Land Survey Fees).

State School Money Fund: This fund, as authorized by Chapter 149.065, RSMo, receives the monies generated from the collection for the four and one-half mills per cigarette tax (nine cents per pack of twenty cigarettes).

Worker's Compensation Fund and Worker's Compensation--Second Injury Fund: These funds, as authorized by Chapters 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Worker's Compensation--Second Injury Fund receives one hundred percent of both the collected worker's compensation tax and worker's compensation--second injury tax. During a non-abatement year, the Worker's Compensation Fund receives seventy

percent of the worker's compensation tax, and the Worker's Compensation--Second Injury Fund receives thirty percent of the worker's compensation tax and one hundred percent of the worker's compensation--second injury tax. The Department of Economic Development, Division of Insurance, determines when an abatement year occurs.

EXHIBIT E

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1987
(In thousands)

	CONSERVATION COMMISSION	DEPARTMENT OF REVENUE FEDERAL	DEPARTMENT OF REVENUE INFORMATION	FAIR SHARE	GRADE CROSSING	MOTOR FUEL TAX	PARKS SALES TAX	SCHOOL DISTRICT TRUST	SOIL AND WATER SALES TAX	STATE HIGHWAY DEPARTMENT	STATE SCHOOL MONIES	WORKERS COMPENSATION	WORKERS COMPENSATION SECOND INJURY	TOTAL (Memorandum Only) 1987	TOTAL (Memorandum Only) 1986 (Note 6)
Assets															
Cash and Cash Equivalents	$		2,783											2,783	2,685
Appropriations Receivable	67					4,961				1,184		1,159	17	7,388	1,464
Accounts Receivable	1,425	8	213	1,967	1	16,275	186	7,831	186	5,321	4,233			37,646	30,359
Allowance for Doubtful Accounts	(416)		(14)				(42)	(2,381)	(42)					(2,895)	(2,167)
Due from Other Funds						10,435				1,570				12,005	
Total Assets	$ 1,076	8	2,982	1,967	1	31,671	144	5,450	144	8,075	4,233	1,159	17	56,927	32,141
Liabilities and Fund Equity															
Accounts Payable	$ 1		40							1,371				1,412	1,267
Accrued Payroll	66		10							115				191	101
Distributions Payable						4,961						1,159	17	6,137	
Due to Other Funds			2,706							10,435				13,141	28,184
Due to State Treasury	1,009	8		1,967	1	26,710	144	5,450	144	(3,544)	4,233			36,122	
Encumbrances															180
Fringe Benefits Payable			5											5	
Funds held in Trust															2,379
Refunds Payable										171				171	738
Total Liabilities	$ 1,076	8	2,761	1,967	1	31,671	144	5,450	144	8,548	4,233	1,159	17	57,179	32,849
Fund Balance	$		221							(473)				(252)	(708)
Total Liabilities and Fund Balance	$ 1,076	8	2,982	1,967	1	31,671	144	5,450	144	8,075	4,233	1,159	17	56,927	32,141

This statement only includes those funds with an asset and liability balance at June 30, 1987.
Those funds that did not have a balance at June 30, 1987 are:

Blind Pension Fund;
Children's Trust Fund;
Crime Victim's Compensation Fund; and
State Land Survey Program Fund.

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1987
(In thousands)

	BLIND PENSION	CHILDREN TRUST	CONS COMM	CRIME VICTIMS COMP	DEPT OF REVENUE FEDERAL	DEPT OF REVENUE INFORM	FAIR SHARE	GRADE CROSSING	MOTOR FUEL TAX	PARKS SALES TAX	SCHOOL DISTRICT TRUST	SOIL AND WATER SALES TAX	STATE HIGHWAY DEPT	STATE LAND SURVEY PROGRAM	STATE SCHOOL MONIES	WORKERS COMP	WORKERS COMP--SECOND INJURY	TOTAL (Memorandum Only) 1987	TOTAL (Memorandum Only) 1986 (Note 6)
Revenues																			
Appropriations	$		318		58				56,503				28,320			1,159	48	86,406	74,192
License, Permits & Fees									73,772				117,767	712				192,251	155,189
Motor Fuel Tax									226,133									226,133	243,131
Sales and Use Tax			48,253						94,433	18,982	358,109	18,982	23,009					561,768	414,911
Sales of Information						2,092							1,570					3,662	1,174
Other Revenues	9,872	1	5	1,469	65		26,426	602		3	49	3	50		56,891	3,358	15,113	113,907	129,487
Total	$ 9,872	1	48,576	1,469	123	2,092	26,426	602	450,841	18,985	358,158	18,985	170,716	712	56,891	4,517	15,161	1,184,127	1,018,084
Provision for transmittal to State Treasury	$ 9,872	1	48,258	1,469	65		26,426	602	394,338	18,985	358,158	18,985	142,397	712	56,891	3,358	15,113	1,095,630	942,718
Net Revenues	$ 0	0	318	0	58	2,092	0	0	56,503	0	0	0	28,319	0	0	1,159	48	88,497	75,366
Expenditures																			
Personal Service	$		262		46	95							16,119					16,522	15,076
Expense and Equipment			49			149							11,758					11,956	11,353
Fringe Benefits						18												18	
Program Specific Distributions									56,164							1,159	17	57,340	44,271
Total Expenditures	$ 0	0	311	0	46	262	0	0	56,164	0	0	0	27,877	0	0	1,159	17	85,836	70,700
Revenues Over (Under) Expenditures Before Lapsed Balances	$ 0	0	7	0	12	1,830	0	0	339	0	0	0	442	0	0	0	31	2,661	4,666
Lapsed Balances	$		7		12				339				108				31	497	3,080
Revenues Over (Under) Expenditures	$ 0	0	0	0	0	1,830	0	0	0	0	0	0	334	0	0	0	0	2,164	1,586
Provision for Transfer to Other Funds	$					1,708												1,708	998
Beginning Fund Balance						99							(807)					(708)	(1,296)
Ending Fund Balance	$ 0	0	0	0	0	221	0	0	0	0	0	0	(473)	0	0	0	0	(252)	(708)

The accompanying Notes to the Financial Statements are an integral part of this statement.

EXHIBIT F

AGENCY FUNDS

The agency funds are used to account for assets held by the Department as an agent for other governments and other funds.

Bank Taxes Holding Fund: This fund holds monies until they become identifiable to a particular tax type. Banks may file their franchise tax (a state tax), and their financial institutions tax (a local tax), on one tax return. Checks containing both a state and local tax payment or estimated payment are deposited to this fund and transferred to the appropriate fund when available and/or identifiable. The franchise tax portion is transferred to the General Revenue Fund--State. The financial institutions tax portion is transferred to the Financial Institutions Tax Fund.

Cigarette Tax Fund: This fund, as authorized by Chapters 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money that is collected for Jackson County and St. Louis County. Both these counties impose a two and one-half mills per cigarette tax (five cents per pack of twenty cigarettes) on cigarette sales. The Department collects the tax and disburses it back to the political subdivisions within the counties.

County Aid Road Trust Fund: This fund, as authorized by Article IV, Section 30(a), Constitution of Missouri, receives transfers from the Motor Fuel Tax Fund and distributes these transfers (by use of an appropriation) to all counties within the state.

Error Wrap Fund: This fund receives sales tax monies which cannot be immediately identifiable to a particular sales tax type (local sales tax, protested tax, and state sales tax). Once the related return is processed, the taxes are transferred to the appropriate fund(s).

Financial Institution Taxes Fund: This fund receives monies from the following taxes:

> Intangible Tax: Monies are generated from the collection of bank, credit institution, and farmers cooperative credit association taxes. As authorized by Chapters 148.065 and 148.080, RSMo, ninety eight percent of the collected taxes are remitted to the counties, while the remaining two percent is remitted to the General Revenue Fund--State for a collection fee.

Credit Union Tax: Monies are generated from the collection of credit union taxes. As authorized by Chapters 148.660 and 148.670, RSMo, ninety eight percent of the collected taxes is remitted to the counties, while the remaining two percent is remitted to the General Revenue Fund--State for a collection fee.

Savings Association Tax: Monies are generated from the collection of savings and loan association taxes. As authorized by Chapters 148.660 and 148.670, RSMo, ninety eight percent of the collected taxes is remitted to the counties, while the remaining two percent is remitted to the General Revenue Fund--State for a collection fee.

International Registration Plan Fund: As authorized by Section 301.277, RSMo, the Department collects reciprocity fees to be paid to other states. The Department collects these fees during the course of its normal activities and remits them to this fund upon receipt.

Local Motor Vehicle Sales Tax Fund: This fund is a depository collection account for the local sales taxes collected by the Department at the Motor Vehicle fee and branch offices. This money is transferred to the Local Sales Tax Fund for distribution to the political subdivisions. The monies received into this fund are generated by the taxes listed under the Local Sales Tax Fund.

Local Sales Tax Fund: This fund receives money from the following taxes:

City Sales Tax Trust Fund: This fund, as authorized by Chapter 94.550, RSMo, receives collections generated from city sales taxes, and subsequently, distributes the taxes and interest to the cities.

Public Mass Transportation Sales Tax Trust Funds: These funds, as authorized by Chapters 92.410, 94.625, and 94.725, RSMo, receive collections generated from public mass transportation sales taxes, and subsequently, distributes the taxes and interest to the public mass transportation systems.

St. Louis County Sales Tax Trust Fund: This fund, as authorized by Chapter 66.620, RSMo, receives collections generated from St. Louis County sales tax collections, and subsequently, distributes the taxes and interest to St. Louis County and cities within the county.

County Sales Tax Trust Fund: This fund, as authorized by Chapter 67.525, RSMo, receives collections generated from county sales tax collections, and subsequently, distributes the taxes and interest to the counties.

County Construction Sales Tax Trust Fund: This fund, as authorized by Chapter 67.570, RSMo, receives collections generated from an additional St. Charles County sales tax, and subsequently, distributes the taxes and interest to St. Charles County.

County Correctional Facility Sales Tax Trust Fund: This fund, as authorized by Chapter 67.594, RSMo, receives collections generated from an additional Buchanan County sales tax, and subsequently, distributes the taxes and interest to Buchanan County.

County Alternate Sales Tax Trust Fund: This fund, as authorized by Chapter 67.712, RSMo, receives collections generated by county capital improvement sales taxes, and subsequently, distributes the taxes and interest to the counties. (The transactions of the County Storm, Water, and Public Works Sales Tax Trust Fund, as authorized by Chapter 67.729, RSMo, are also included.)

City Alternate Sales Tax Trust Fund: This fund, as authorized by Chapter 92.073, RSMo, receives collections generated from an additional City of St. Louis sales tax, and subsequently, distributes the taxes and interest to the City of St. Louis.

Motor Fuel Bond Fund: These funds, as authorized by Chapter 142.462, RSMo, receives cash bonds from taxpayers. Bond proceeds are invested and are either refunded to the taxpayer when the business operations are discontinued, along with interest accrued at five and one-fourth percent on an annual basis, or forfeited and deposited in the Motor Fuel Tax Fund.

Protested Sales Taxes Funds: These funds, as authorized by Chapter 144.700, RSMo, receive sales taxes paid under protest. The three percent General Revenue portion of state sales taxes paid under protest is transferred to the General Revenue Fund--State. All other state and local sales taxes paid under protest are deposited into interest bearing bank accounts. Protested sales taxes and the related earned interest are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions based upon decisions reached by the Administrative Hearing Commission or various courts.

Safety Responsibility Custody Fund: This is a fund established to receive deposits from uninsured motorists involved in motor vehicle accidents. Disbursements from this fund are made to pay claims by other parties involved in the accident or to refund deposits to depositors one year or more after the accident date, if all legal requirements are fulfilled. Interest earned on the investment of this fund's deposits is remitted to the General Revenue Fund--State.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Exhibit G

	BALANCES JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1987
BANK TAXES HOLDING				
ASSETS				
Cash and Cash Equivalents	$ 0	17,641	15,898	1,743
Interest Receivable	0	28	27	1
Total Assets	$ 0	17,669	15,925	1,744
LIABILITIES				
Funds held in Trust	$ 0	17,669	15,925	1,744
Total Liabilities	$ 0	17,669	15,925	1,744
CIGARETTE TAX				
ASSETS				
Cash and Cash Equivalents	$ 778	8,690	8,661	807
Interest Receivable	1	33	33	1
Total Assets	$ 779	8,723	8,694	808
LIABILITIES				
Due to Other Funds	$ 8	87	87	8
Due to Other Entities	771	8,603	8,574	800
Total Liabilities	$ 779	8,690	8,661	808

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Exhibit G
continued

	BALANCES JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1987
COUNTY AID ROAD TRUST				
ASSETS				
Appropriations Receivable	$ 0	37,670	34,362	3,308
Total Assets	$ 0	37,670	34,362	3,308
LIABILITIES				
Due to Other Entities	$ 0	37,670	34,362	3,308
Total Liabilities	$ 0	37,670	34,362	3,308
ERROR WRAP				
ASSETS				
Cash and Cash Equivalents	$ 11,330	232,218	241,927	1,621
Interest Receivable	3	206	209	0
Total Assets	$ 11,333	232,424	242,136	1,621
LIABILITIES				
Funds held in Trust	$ 11,333	232,424	242,136	1,621
Total Liabilities	$ 11,333	232,424	242,136	1,621

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Exhibit G
continued

	BALANCES JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1987
FINANCIAL INSTITUTIONS TAX				
ASSETS				
Cash and Cash Equivalents	$ 14,911	53,351	50,991	17,271
Interest Receivable	15	1,529	1,533	11
Total Assets	$ 14,926	54,880	52,524	17,282
LIABILITIES				
Due to Other Funds	$ 294	1,037	997	334
Due to Other Entities	14,632	52,311	49,995	16,948
Total Liabilities	$ 14,926	53,348	50,992	17,282
INTERNATIONAL REGISTRATION PLAN FUND				
ASSETS				
Cash and Cash Equivalents	$ 23	16,330	16,235	118
Interest Receivable	0	48	48	0
Total Assets	$ 23	16,378	16,283	118
LIABILITIES				
Due to Other Funds	$ 3	48	50	1
Due to Other Entities	20	16,281	16,184	117
Total Liabilities	$ 23	16,329	16,234	118

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Exhibit G
continued

	BALANCES JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1987
LOCAL MOTOR VEHICLE SALES TAX				
ASSETS				
Cash and Cash Equivalents	$ 2,107	65,343	65,134	2,316
Interest Receivable	2	92	93	1
Accounts Receivable (net of allow.)	1,245	65,105	65,250	1,100
Total Assets	$ 3,354	130,540	130,477	3,417
LIABILITIES				
Due to Other Funds	$ 3,354	65,197	65,134	3,417
Total Liabilities	$ 3,354	65,197	65,134	3,417
LOCAL SALES TAX				
ASSETS				
Cash and Cash Equivalents	$ 47,975	577,899	574,508	51,366
Interest Receivable	28	1,272	1,280	20
Accounts Receivable (net of allow.)	8,377	511,399	511,414	8,362
Due from Other Funds	3,354	65,197	65,134	3,417
Total Assets	$ 59,734	1,155,767	1,152,336	63,165
LIABILITIES				
Due to Other Funds	$ 564	5,760	5,726	598
Due to Other Entities	55,816	570,231	566,897	59,150
Funds held in Trust	3,354	65,197	65,134	3,417
Total Liabilities	$ 59,734	641,188	637,757	63,165

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Exhibit G
continued

	BALANCES JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1987
MOTOR FUEL BOND				
ASSETS				
Cash and Cash Equivalents	$ 545	307	169	683
Interest Receivable	1	34	34	1
Total Assets	$ 546	341	203	684
LIABILITIES				
Funds held in Trust	$ 546	341	203	684
Total Liabilities	$ 546	341	203	684
PROTESTED SALES TAX				
ASSETS				
Cash and Cash Equivalents	$ 8,178	3,393	874	10,697
Interest Receivable	9	494	497	6
Total Assets	$ 8,187	3,887	1,371	10,703
LIABILITIES				
Funds held in Trust	$ 8,187	3,887	1,371	10,703
Total Liabilities	$ 8,187	3,887	1,371	10,703

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES--ALL AGENCY FUNDS
(In thousands)

Exhibit G
continued

	BALANCES JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCES JUNE 30, 1987
SAFETY RESPONSIBILITY				
ASSETS				
Cash and Cash Equivalents	$ 379	393	304	468
Interest Receivable	0	13	13	0
Total Assets	$ 379	406	317	468
LIABILITIES				
Funds held in Trust	$ 379	406	317	468
Total Liabilities	$ 379	406	317	468
TOTALS-ALL AGENCY FUNDS (Memorandum Only)				
ASSETS				
Cash and Cash Equivalents (Note 2)	$ 86,226	975,565	974,701	87,090
Interest Receivable	59	3,749	3,767	41
Accounts Receivable (net of allow.)	9,622	576,504	576,664	9,462
Appropriations Receivable	0	37,670	34,362	3,308
Due from Other Funds	3,354	65,197	65,134	3,417
Total Assets	$ 99,261	1,658,685	1,654,628	103,318
LIABILITIES				
Due to Other Funds	$ 4,223	72,129	71,994	4,358
Due to Other Entities	71,239	685,096	676,012	80,323
Funds held in Trust	23,799	319,924	325,086	18,637
Total Liabilities	$ 99,261	1,077,149	1,073,092	103,318

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE
AGENCY FUNDS
SCHEDULE OF REVENUES AND DISTRIBUTIONS
YEAR ENDED JUNE 30, 1987
(In thousands)

Exhibit H

FUND	REVENUES	DISTRIBUTIONS	REVENUES OVER (UNDER) DISTRIBUTIONS 1987	REVENUES OVER (UNDER) DISTRIBUTIONS 1986 (Note 6)
Bank Taxes Holding	$ 17,642	15,898	1,744	0
Cigarette Tax	8,690	8,661	29	61
County Aid Road Trust	37,670	34,362	3,308	0
Error Wrap	232,215	241,927	(9,712)	11,330
Financial Institutions Tax	53,347	50,991	2,356	4,794
International Registration Plan	16,329	16,235	94	(217)
Local Motor Vehicle Sales Tax	65,197	65,134	63	1,084
Local Sales Tax	577,939	574,508	3,431	1,504
Motor Fuel Bond	307	169	138	179
Protested Sales Tax	3,390	874	2,516	813
Safety Responsibility	393	304	89	36
TOTAL (Memorandum Only)	$ 1,013,119	1,009,063	4,056	19,584

The accompanying Notes to the Financial Statements are an integral part of this statement.

1. Significant Accounting Policies

A. Reporting Entity

The funds included in these financial statements are those under the control of the Director of Revenue. The Lottery Commission, Horse Racing Commission, and State Tax Commission are excluded from the reporting entity because the Director of Revenue does not have authority over the budget or expenditures of these entities.

B. Basis of Presentation

These financial statements present the various fund types and account groups of the Department of Revenue. Appropriations from various state funds provide the monies necessary for the operation of the Department of Revenue and the programs it performs. Accordingly, these financial statements are presented by fund type for analysis of the accountability of transactions by fund type.

The "Total (Memorandum Only)" column is presented as additional analytical data only and is not intended to fairly present the financial statements. Because this column does not identify the restrictions which exist by fund type, it should be read only with reference to the details of each fund type.

Since expenditures for the fund type or any program are reported only as charged to appropriations, they may not reflect the total cost of the related activity. Other direct and indirect costs provided by other state agencies are not allocated to the applicable fund type or program.

C. Basis of Accounting

The financial statements are presented on a modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recognized when the related fund liability is incurred.

Expenditures include amounts payable or encumbered at June 30 and paid during the lapse period. The Department's claim against appropriations for these payables and encumbrances is reflected on the financial

statements as appropriations receivable. The authority to expend appropriations ends with the close of the lapse period.

D. Receivables

Receivables are derived primarily from different tax revenue sources and accrued interest on investments. For the General Revenue and Special Revenue Funds, receivables are reported gross of allowances for doubtful accounts. Allowance for doubtful accounts are presented separately in the financial statements. For Agency Funds, receivables are reported net of allowances.

Estimates of taxes due to the Department are calculated based on taxpayer's past liability. Estimates are computer generated when a taxpayer fails to file his tax return on the filing date. Since it is uncertain whether the taxpayer actually has a tax liability at the time the estimate is generated, the total actual tax receivable is not measurable. Thus, the computer generated estimate is not included in the receivables or revenues as shown on the Financial Statements. At June 30, 1987 the computer generated tax revenue estimate was approximately $175 million.

E. Fixed Assets

All fixed assets acquired are reported as expenditures in the fund that finances the asset acquisition, and are capitalized in the General Fixed Assets Account Group. General fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. No depreciation is provided on general fixed assets.

A statement of changes in general fixed assets for the year ended June 30, 1987 is as follows:

	Equipment
Balance July 1, 1986 (Note 6)	$ 8,357,957
Net Additions	2,066,788
Balance June 30, 1987	$10,424,745

F. Leases

The Department has entered into various lease/purchase agreements for the acquisition of data processing and office equipment. The liability presented in the General Long-Term Debt Aocount Group represents the net present value of the remaining lease/purchase agreements.

G. Provision for Transfer to Other Funds

At the end of each fiscal year, a portion of the excess of revenues from sales of information over related fund expenditures is transferred to the State Highway Department Fund. Every other year, some funds are also transferred to the General Revenue Fund--State. The amount presented in the financial statements reflects the amount of the transfer due based on fiscal year 1987 activity.

H. Agency Fund Distributions

Agency Fund distributions represent amounts distributed during the fiscal year. Collections made in June 1986 and distributed in July 1986 are included in the distributions shown in the financial statements. Collections made in June 1987 and distributed in July 1987 are not included in the distributions.

I. Budgetary Accounting

The Department's annual budget is prepared principally on the cash basis and represents appropriations recommended by the Governor and passed by the State legislature prior to the beginning of the fiscal year. Certain estimated original appropriation amounts may be increased as necessary. If supplemental appropriations are required for an appropriation year, they are enacted during the next legislative session by the same process used for original appropriations.

Budgetary control is maintained at the Department level. Expenditures cannot exceed the appropriation amounts at the individual appropriation level. Also, the Governor has the authority to reduce the allotments of appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

J. Vacation and Sick Leave

Since expenditures for vacation and sick leave are recognized when paid, the financial statements do not reflect accrued leave. Upon termination, an employee is paid accrued vacation leave, but not accrued sick leave.

The policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum, and to receive accumulated leave on termination. A normal year's accumulation for the Department is approximately 28,335 days. At June 30, 1987, accumulated leave was 29,079 days which would require approximately $1,770,000 to satisfy at salary rates then in effect (excluding the state's share of OASDHI, retirement and insurance).

K. Employee Fringe Benefits

Employees are covered by the Missouri State Employee's Retirement System (a noncontributory plan) and the Social Security System (OASDHI) and may participate in the state's medical benefit plan. Pension costs, the state's portion of social security taxes, and the state's contribution to the medical benefit plan are paid from the same fund as the related payrolls. Transfers related to salaries paid from the General Revenue Fund--State, State Highway Department Fund, and the Conservation Commission Fund are not identified by agency; and, thus, are not presented in the financial statements.

For the year ended June 30, 1987 the cost to the State of Missouri for Department of Revenue employee's fringe benefits was approximately $8 million.

2. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents includes bank accounts and all short-term investments such as certificates of deposit, repurchase agreements, and U.S. Treasury Bills. These are stated at cost which approximate market. Cash resources in the Agency Funds are combined to form a pool for investment purposes. Investments are managed by the Department's investing agent in accordance with an agreement entered into in March, 1986. Interest income earned as a result of pooling is distributed to the appropriate funds based on each fund's equity in the pooled investments.

All time deposits are insured by the FDIC up to $100,000; the balance is secured by collateral pledged to the Department. All investments in repurchase agreements are one hundred percent secured by the underlying Federal Government Securities. The investing agent guarantees no loss of principal or interest to the Department.

At June 30, 1987, Agency Fund cash and cash equivalents consisted of:

Description	Balance
Cash	$ 409,586
Certificates of Deposit	3,900,000
Repurchase Agreements	82,780,462
Total	$87,090,048

The cash and cash equivalents were secured by the following collateral:

	Carrying Amount	Collateral Value
Deposits		
Insured (FDIC)	$ 100,000	100,000
Insured (FDIC)	100,000	100,000
Insured (FDIC)	409,586	409,586
Uninsured:		
Collateral held by Department's agent in Departments name	3,700,000	4,122,436
Total Deposits	$ 4,309,586	4,732,022
Investments		
Repurchase Agreements:		
Securities held by Department's agents in Department's name	$82,780,462	104,409,676

The Combined Balance Sheet (Exhibit A) also includes $2,783,215 of cash and cash equivalents in the Special Revenue Funds and $20,021,690 for sales tax bonds and $7,960,276 for protested sales tax in the General Revenue Fund--State. Since these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rest with that office.

3. Deficit Fund Balance

The amounts presented as negative fund balances at June 30, 1987 resulted from liabilities which were paid from the Fiscal Year 1988 appropriations as follows:

General Revenue Fund--State	
Collection fees	$ 55,432
Liens	65,253
Miscellaneous	38,511
TOTAL	$159,196
State Highway Department Fund	
Vehicle license plates	$386,418
Telephone service	60,136
Printing	14,947
Miscellaneous	12,257
TOTAL	$473,758

The expense and equipment amounts shown on Schedules 1 and 2 will differ from the expense and equipment amounts shown on Exhibit B by the net of the liabilities paid from Fiscal Year 1988 appropriations.

The expense and equipment amounts shown on Schedules 1 and 2 are charged against appropriations as reflected on the Combined Statement of Appropriations (Revised) and Expenditures--Budgetary Basis.

4. Revenues

The appropriations included as revenues include only appropriations for Department operations and exclude appropriations for refunds. Revenues are presented on the modified accrual basis of accounting, net of refunds. The cash collections reconcile to revenues as follows (in thousands):

	General Revenue Fund	Special Revenue Funds	Agency Funds
Fiscal Year 1987 Cash Collections	$ 2,964,529	1,078,428	975,564
Add (deduct) net change in:			
Receivables	5,953	7,288	(177)
Due From Other Funds	1,076	12,005	62
Add: Appropriations	295,367	94,953	37,670
Deduct: Refunds	255,500	8,547	
Fiscal Year 1987 Revenues	$ 3,011,425	1,184,127	1,013,119

5. Required Lapse for General Revenue Fund--State Appropriations.

In Fiscal Years 1986 and 1987, the Office of Administration, Division of Budget & Planning set minimum lapse targets for most state agencies with General Revenue Fund--State appropriations. These lapse targets were set above the normal lapse to ensure that the fund ended the year with a sufficient fund balance. The appropriations for Erroneous Tax or Pay Refund and Assessment Expenditures were excluded from this process. The lapse target for the Department was $912,054 in Fiscal Year 1986 and $904,927 in Fiscal Year 1987.

6. Restatement of Prior Year Numbers

Fiscal Year 1986 numbers were restated to reflect adjustments made as a result of subsequent audit and later information on prior year accruals. None of the adjustments were material to the financial statements.

DEPARTMENT OF REVENUE

Schedule 1

COMPARATIVE STATEMENT OF EXPENSE & EQUIPMENT EXPENDITURES

BY SUBCLASS

(In thousands)

	YEAR ENDED JUNE 30,				
	1987	1986	1985	1984	1983
Travel and Vehicle Expense	$ 1,051	1,173	1,243	1,086	941
Transportation Equipment Purchase	40	52	146	0	44
Office Expense	3,282	2,531	2,617	2,357	1,890
Communication Expense	4,562	4,470	4,088	4,063	3,347
Office and Communication Equipment Purchase	426	447	651	598	272
Institutional and Physical Plant Expense	887	905	552	388	243
Institutional and Physical Plant Purchase	66	152	55	72	1
Professional Services	107	108	196	311	133
Data Processing Expense and Equipment	4,758	5,384	3,064	1,945	1,730
Other Expense	2,865	2,749	2,142	2,008	2,379
TOTAL	$ 18,044	17,971	14,754	12,828	10,980

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

Schedule 2

COMPARATIVE STATEMENT OF EXPENDITURES

BY DIVISION

(In thousands)

	YEAR ENDED JUNE 30,				
	1987	1986	1985	1984	1983
DIVISION OF ADMINISTRATION					
Personal Service	$ 2,770	2,030	1,662	1,435	1,163
Expense and Equipment	5,283	4,027	3,713	4,018	3,258
Telephone/Telegraph	0	840	857	0	0
Non-Recurring Expenditures	0	1,507	0	0	0
TOTAL	$ 8,053	8,404	6,232	5,453	4,421
DIVISION OF INFORMATION SYSTEMS					
Personal Service	$ 4,189	3,972	3,586	3,090	2,887
Expense and Equipment	4,188	3,489	2,817	1,710	1,679
TOTAL	$ 8,377	7,461	6,403	4,800	4,566
DIVISION OF MOTOR VEHICLE & LICENSING:					
EXCLUDING BRANCH OFFICES					
Personal Service	$ 7,151	6,904	6,022	4,878	4,434
Expense and Equipment	4,889	4,460	4,006	4,065	4,052
TOTAL	$ 12,040	11,364	10,028	8,943	8,486
BRANCH OFFICES					
Personal Service	$ 2,883	2,596	2,526	2,356	2,379
Expense and Equipment	618	454	361	337	306
TOTAL	$ 3,501	3,050	2,887	2,693	2,685
DIVISION OF TAXATION					
Personal Service	$ 7,800	7,070	6,205	5,364	7,803
Expense and Equipment	1,370	1,297	1,446	1,495	1,486
TOTAL	$ 9,170	8,367	7,651	6,859	9,289
DIVISION OF COMPLIANCE					
Personal Service	$ 6,082	5,382	4,747	3,852	0
Expense and Equipment	1,345	1,366	1,151	913	0
TOTAL	$ 7,427	6,748	5,898	4,765	0
HIGHWAY RECIPROCITY COMMISSION					
Personal Service	$ 579	534	399	376	335
Expense and Equipment	350	530	402	290	200
TOTAL	$ 929	1,064	801	666	535
TOTAL EXPENDITURES	$ 49,497	46,458	39,900	34,179	29,982

The accompanying Notes to the Financial Statements are an integral part of this statement.

DEPARTMENT OF REVENUE

Schedule 3

COMPARITIVE STATEMENT OF PROGRAM SPECIFIC DISTRIBUTIONS

(In thousands)

	YEAR ENDED JUNE 30,				
	1987	1986	1985	1984	1983
Pay Agency Collection Fees	$ 155	51	66	0	0
Pay Fees to Counties from Prosecuting Attorneys	675	757	382	0	0
Pay Fees to Counties for Liens	159	59	0	0	0
Refunds for Overpayment of Tax	254,902	226,738	211,802	185,878	179,720
Refunds of Tax Credit to the State Highway Department Fund	547	351	316	316	222
Refunds of Motor Fuel Taxes	7,842	7,595	7,217	6,113	6,154
Distribution to Cities of Funds Accruing to the Motor Fuel Tax Fund	56,164	44,271	51,973	37,778	36,843
Receipts from Gasoline Taxes for Distribution to Counties	37,442	29,514	34,643	25,186	24,530
Payment of Dues to the Multi-State Tax Commission	36	29	0	0	0
Assessment and Assessors Compensation	4,368	5,398	5,387	4,420	2,342
General Reassessment	1,100	1,849	10,722	17,901	0
State Share of Reassessment	104	2,030	0	0	0
Continuing Assessment Costs	11,002	0	0	0	0
Kansas City Office Building Asbestos	0	8	200	0	0
Refunds and Overpayment and Errors of the Workers Compensation Fund	1,159	0	0	0	0
Refunds and Overpayment and Errors of the Workers Compensation--Second Injury Fund	17	0	0	0	0
TOTAL PROGRAM SPECIFIC DISTRIBUTIONS	$ 375,672	318,650	322,708	277,592	249,811

The accompanying Notes to the Financial Statements are an integral part of this statemnt.

The Statistical Section includes tables depicting tax collections and distribution.

TABLE 1

Major Taxes Administered - Fiscal Year 1987

Description, Disposition, and Tax Rate	Collections
FINANCIAL INSTITUTIONS TAXES:	
Banks - tax for the privilege of operating a bank in Missouri. Sections 148.010 - 148.110, RSMo. Disposition: 98% to home county of taxpayer; 2% to General Revenue. Tax Rate: 7% of net income.	$ 49,373,290
Credit Institutions - tax for the privilege of operating a consumer credit or loan business in Missouri. Sections 148.120 - 148.230, RSMo. Disposition: 98% returned to home political subdivision; 2% to General Revenue. Tax Rate: 7% of net income.	468,108
Credit Unions - tax for privilege of operating a credit union in Missouri. Sections 148.610 - 148.710, RSMo. Disposition: 98% to home county of taxpayer; 2% to General Revenue. Tax Rate: 7% of net income.	334,344
Savings and Loan Association - tax for privilege of operating a savings and loan association in Missouri. Sections 148.610 - 148.710, RSMo. Disposition: 98% returned to home political subdivision; 2% to General Revenue. Tax Rate: 7% of net income.	1,642,625
Farmers Cooperative Credit Associations - intangible property tax on cooperative accounts. Section 148.540, RSMo. Disposition: 98% to home county of taxpayer; 2% to General Revenue. Tax Rate: 2% of taxable dividends credited to each account.	0
TOTAL	$ 51,818,367
FUEL TAX:	
Motor Fuel - tax on sale of motor fuel (gasoline) paid by fuel distributor and passed on to final purchaser. Sections 142.010 - 142.350, RSMo. Disposition: Motor Fuel Tax Fund; distributed as provided by Article IV, Section 30A of the Constitution. Tax Rate: 7 cents per gallon. Effective June 1, 1987, rate increased to 11 cents per gallon.	$ 186,456,779
Special Fuel - tax on the sale of special fuel (primarily diesel fuel and LP), paid by either the fuel dealer or fuel user. Sections 142.362 - 142.621, RSMo. Disposition: Motor Fuel Tax Fund; distributed as provided by Article IV, Section 30A of the Constitution. Tax Rate: 7 cents per gallon, effective June 1, 1987, rate increased to 11 cents per gallon.	40,253,141
TOTAL	$ 226,709,920

TABLE 1 Continued

Major Taxes Administered - Fiscal Year 1987

Description, Disposition, and Tax Rate	Collections
INCOME TAX:	
Corporation - tax on a corporation's taxable income from Missouri sources. Chapter 143, RSMo. Disposition: General Revenue. Tax Rate: 5% of taxable income.	$ 217,534,200
Individual - tax on the taxable income of Missouri residents, and on taxable income earned in Missouri by non-residents. Chapter 143, RSMo. Disposition: General Revenue. Tax Rate: Graduated rates.	1,444,014,703
Corporation Franchise Tax - tax on all in and out of state corporations, based on assets apportioned to Missouri. Chapter 147, RSMo. Disposition: General Revenue. Tax Rate: .05% of total assets or capital stock of a corporation; minimum tax of $25.	48,298,483
TOTAL	$1,709,847,386
INSURANCE TAX:	
Premium Tax - tax on companies not organized under the laws of Missouri - Tax on direct premiums received in Missouri. Retaliatory tax is included. Chapter 148, RSMo. Disposition: distributed as provided by Sections 148.350.3 and 148.380.4. Rate: 2% of net premiums collected.	$ 116,443,945
Premium Tax - tax on companies organized under the laws of Missouri - Tax on direct premiums received in Missouri. Chapter 148, RSMo. Disposition: General Revenue; distributed as provided by Section 148.330.4. Tax Rate: 2% of net premiums collected.	3,116,376
Workers Compensation Insurance - tax on net premiums or net deposits. Tax on self-insurers included. Chapter 287, RSMo. Disposition: 70% to Worker's Compensation Fund for support of division of worker's compensation; 30% to Second Injury Fund. Effective January 1, 1987 - December 31, 1987, 100% deposited to Second Injury Fund. Tax Rate: 3% of net premiums.	15,740,920
Second Injury - tax for purpose of providing revenue for Second Injury Fund. Tax on self-insurers included. Chapter 287, RSMo. Disposition: 100% to Second Injury Fund. Tax Rate: 1% of total compensation, including medical costs, actually paid during calendar year.	2,717,102
TOTAL	$ 138,018,343
MISCELLANEOUS TAX:	
Bingo Gross Receipts Tax - a tax on receipts from Bingo. Chapter 313, RSMo. Disposition: General Revenue. Tax Rate: 2 1/2%.	$ 2,595,724
Cigarette Tax - tax on the sale of cigarettes, paid by wholesaler and passed to the final purchaser. Chapter 149, RSMo. Disposition: State School Moneys Fund (4 1/2 mills/cigarette); Fair Share Fund (2 mills/cigarette). Tax Rate: 6 1/2 mills/cigarette; 13 cents pack of 20.	82,697,514

TABLE 1 Continued

Major Taxes Administered - Fiscal Year 1987

Description, Disposition, and Tax Rate	Collections
County Cigarette Tax - same as state cigarette tax; only St. Louis County has such a tax. Certain amounts are earmarked for law enforcement. Sections 66.340 - 66.380, RSMo. Disposition: 99% St. Louis County and municipalities within the county, 1% to General Revenue. Tax Rate: Up to 2 1/2 mills/cigarette; 5 cents pack of 20.	$ 5,334,913
Estate Tax - tax on minimum credit for state death taxes allowed by Internal Revenue Code Section 2011 against federal estate tax. Effective January 1, 1981, tax applies only to estates of decedents dying in 1981 and later. Chapter 145, RSMo. Disposition: General Revenue. Tax Rate: No statutory rate.	32,597,588
Inheritance Tax - tax on the transfer of real and personal property of a decedent's estate. The Inheritance Tax law continues to apply fully to estates of decedents dying in 1980 and earlier. Chapter 145, RSMo. Disposition: General Revenue. Tax Rate: Variable from 1% to 30% of clear market value.	176,574
Parental School Cigarette Tax - same as state cigarette tax; only Jackson County has such a tax. Levied to support parental schools and other children's services. Section 210.320, RSMo. Disposition: 99% of Jackson County, 1% cost of collection to General Revenue. Tax Rate: Up to 2 1/2 mills/cigarette; 5 cents pack of 20.	3,321,460
TOTAL	$ 41,430,535
SALES TAX:	
STATE SALES/USE TAX	
Sales and Use Tax: Sales Tax - tax on the purchase price of tangible personal property sold at retail. Use Tax - tax on the value of tangible personal property not subject to sales tax. Chapter 144, RSMo. Disposition: General Revenue. Tax Rate: 3%.	$ 1,013,070,384
Conservation Sales and Use Tax - Additional state Sales/Use and Motor Vehicle Sales Tax. Article IV, Section 43, Missouri Constitution. Disposition: Conservation Commission Fund. Tax Rate: 1/8%.	48,134,792
Education Tax - "Proposition C" Sales/Use; Motor Vehicle Sales Tax. Sections 144.700 - 144.701, RSMo. Disposition: School District Trust Fund to be distributed to public school districts. Tax Rate: 1%.	358,512,165
Sales Tax - Motor Vehicle - tax on the purchase of any new or used motor vehicle or trailer. Section 144.070, RSMo. Disposition: 50% to Motor Fuel Tax Fund, distributed as provided by Article IV, Section 30A of the Constitution; 50% to General Revenue. Tax Rate: 3%.	112,868,691
Highway Use Tax - tax on motor vehicles purchased out-of-state and titled in Missouri; or a tax on the sale of a motor vehicle between individuals within Missouri. Section 144.440, RSMo. Disposition: State Highway Fund. Tax Rate: 3%.	22,869,871

TABLE 1 Continued

Major Taxes Administered - Fiscal Year 1987

Description, Disposition, and Tax Rate	Collections
Soil and Water Conservation Tax - additional state sales/use and motor vehicle sales tax. Article IV, Section 47, Missouri Constitution. Disposition: 50% to Parks State Sales Tax; 50% to Soil State Sales Tax. Tax Rate: 1/10%.	$ 39,673,329
TOTAL	$ 1,595,129,232
LOCAL SALES TAX	
City Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 94.500 - 94.570, RSMo. Disposition: 99% to the taxing district; 1% to General Revenue. Tax Rate: 1/2%, 7/8%, or 1%.	$ 225,650,257
County Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 67.500 - 67.545, RSMo. Disposition: 99% to the taxing district; 1% to General Revenue. Tax Rate: 1/4%, 3/8%, 1/2%, or 1%.	104,723,620
St. Louis County Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 66.600 - 66.635, RSMo. Disposition: 99% to St. Louis County and municipalities within the county; 1% to General Revenue. Tax Rate: 1%.	93,838,898
Transportation Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 94.600 - 94.755, RSMo. Disposition: 99% to the taxing district for transportation purposes; 1% to General Revenue. Tax Rate: 1/2%.	105,607,496
County Capital Improvement Sales Tax - a local sales tax with a base the same as the state sales tax. Section 67.550 - 67.596, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to General Revenue. Tax Rate: 1/2%.	27,621,846
St. Charles County Capital Improvement Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 67.550 - 67.580, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to General Revenue. Tax Rate: 1/2%.	6,554,285
Buchanan County Capital Improvement Sales Tax - a local sales tax with a base the same as the state sales tax. Sections 67.590 - 67.596, RSMo. Disposition: 99% to the taxing jurisdiction; 1% to General Revenue. Tax Rate: 1/2%.	2,146,167
St. Louis City Special Sales Tax - a local sales tax with a base the same as the state sales tax. Section 94.510, RSMo. Disposition: 99% to the taxing jurisdiction; 1% cost of collection to General Revenue. Tax Rate: 1/2%.	10,316,875
TOTAL	$ 576,459,444

TABLE 2

Five-Year Collection History

Tax	FY87	FY86	FY85	FY84	FY83
Financial Institutions Tax	$ 51,818,367	$ 14,680,465	$ 11,704,176	$ 8,549,545	$ 16,646,723
Fuel Tax	226,709,920	217,671,737	214,837,841	206,447,357	199,007,608
Income Tax	1,709,847,386	1,544,541,107	1,449,152,744	1,314,276,737	1,149,581,923
Insurance Tax	138,018,343	118,001,986	98,646,768	88,675,942	69,491,920
Miscellaneous Tax	41,430,535	119,744,544	115,984,799	113,272,386	120,091,958
State Sales/Use Tax	1,595,129,232	1,501,071,621	1,388,769,781	1,302,121,335	874,084,951
Local Sales Tax	576,459,444	526,484,174	475,838,107	407,967,555	338,838,511
TOTAL COLLECTIONS	$4,339,413,227	$4,042,195,634	$3,754,934,216	$3,441,310,857	$2,767,743,594

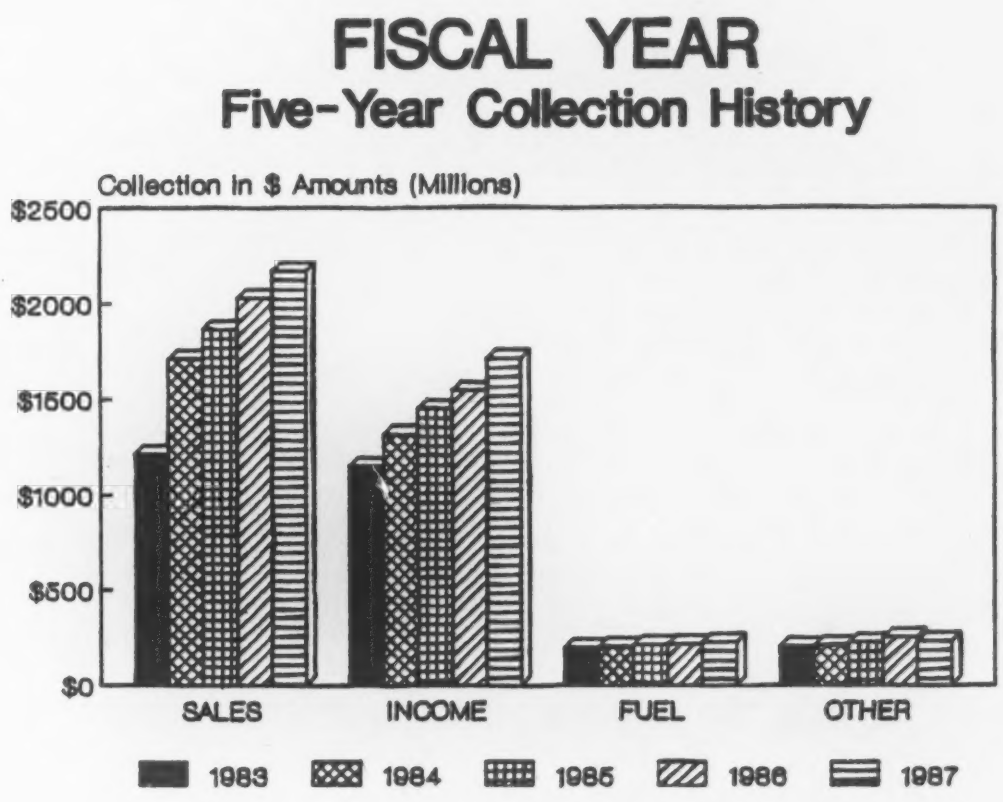


TABLE 3

Five-Year Summary of Activities
Income Tax

Transaction Type	FY87	FY86	FY85	FY84	FY83
Individual Returns:					
Number Filed (all types)	2,258,251	2,157,349	2,111,018	2,038,202	2,003,621
Number of Refunds Made	1,298,347	1,317,965	1,249,840	1,534,113	844,359
Amount of Refunds	$187,926,149	$187,776,758	$159,136,360	$181,029,770	$ 93,608,618
Senior Citizens Tax Credits:					
Number of Claims Filed	56,253	50,784	47,802	45,519	48,812
Number of Refunds Made	51,241	48,617	47,802	43,935	46,096
Amount of Refunds	$ 11,965,689	$ 10,614,993	$ 8,381,705	$ 6,192,390	$ 6,269,609
Corporation Returns:					
Number Filed (Declarations)	59,204	58,081	57,474	50,567	52,767
Number Filed (Annual)	77,600	86,711	97,368	85,550	67,126
Amount of Refunds	$ 33,402,313	$ 32,615,612	$ 39,964,341	$ 27,315,614	$ 25,984,067

INCOME TAX REFUNDS
Five - Year Summary

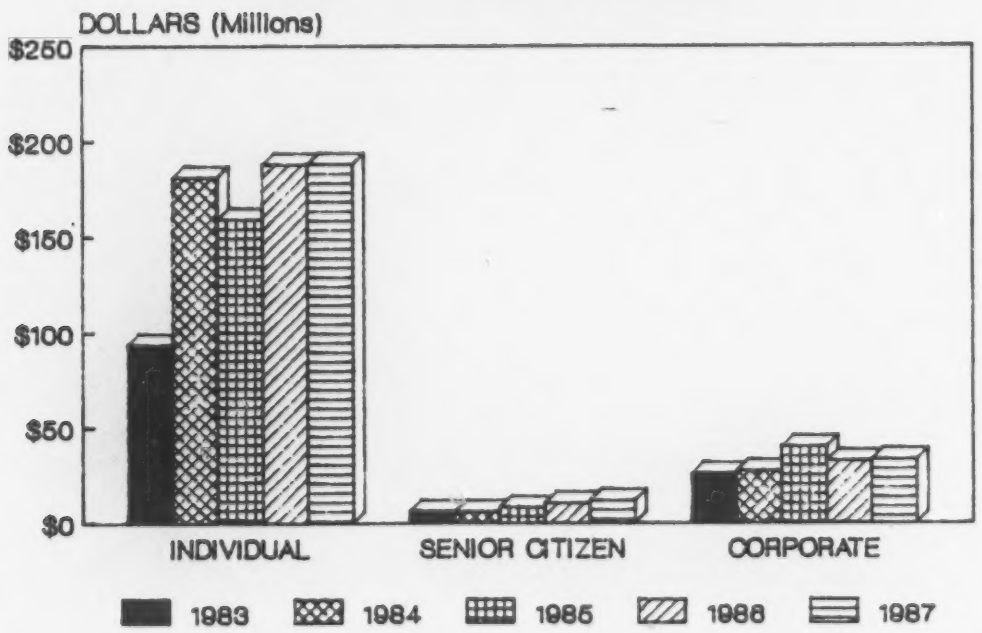


TABLE 4

State Revenue, Tax and Non-Tax by Funds
Fiscal Year 1987

GENERAL REVENUE	AMOUNT
Administrative Hearing Commission	$ 283.23
Agriculture Fees	1,321,581.60
Albany Regional Center	314,840.27
Algoa Correctional Center	6,263.77
Ambulance & Personnel Licensing	11,212.00
Attorney General	2,990.92
Beer Inspection 3 2% Fees	147,666.09
Beer Inspection 5% Fees	7,276,963.04
Beer License & Permit Fees	39,678.01
Bellefontaine Habilitation Center	7,557,574.40
Beverage Inspection Fees	439,528.30
Bingo License Fees	74,850.00
Bingo Taxes	2,908,724.19
Boarding Home License Fees	70,451.00
Bond Account	4,242,396.87
Boonville Correctional Center	9,311.00
Central MO Correctional Center	112.68
Central MO Regional Center D D	140,718.20
Child Support Enforcement Admin	0.00
Chillicothe Correctional Center	2,625.30
Clerk & Judiciary Fees	27,513.25
Collection City Sales Tax	5,726,231.77
Corporation Franchise Tax	48,298,483.14
Council Hearing Aid Deal & Fitters	32,145.00
County Foreign Insurance Fees	116,506,481.96
County Private Car Tax	601,033.15
County Stock Insurance	3,110,374.10
Court Fees	13,298,394.13
Court of Appeals Eastern District	66,423.68
Court of Appeals Southern District	16,162.26
Court of Appeals Western District	41,236.26
Dept. of Higher Education	104,468.17
Dept. of Mental Health Federal	0.00
Dept. of Revenue Investment Int	0.00
Div. of Aging Service	76,650.00
Div. of Credit Unions	582,214.23
Div. of Labor Standards	850.00
Div. of Tourism Information Center	329.18
Div. of Vocational Rehabilitation	0.00
Div. of Water Safety	179.65
Employment Agencies	19,115.00
Farmington Correctional Center	897.65
Farmington State Hospital	2,375,026.89
Fire Safety & Investigations	97,423.61
Fulton Reception & Diag. Center	380.50
Fulton State Hospital	3,826,726.44
Great Rivers Mental Health Service	62,363.00
Hannibal Reg. Center Devel. Disabled	195,146.43
Hawthorn Childrens Psychiatric Hospital	584,155.86
Higginsville Habilitation Center	3,434,412.66
Hogan State Regional Youth Center	0.00
Home Health Care	122,150.00
Hospital Licensing Fees	62,177.00
Hotel Inspection	0.00
Ice Cream Products Fees	45,830.00
Income Tax Corporation	217,534,200.44
Income Tax Individual	1,444,014,702.82
Incorporation & Corp. Registration Fee	4,102,013.12
Inheritance Tax Fees	32,774,162.24
Insurance Division	10,140,938.36
Intangible Tax	996,949.87
Jackson County Cigarette Tax	33,214.96
Joplin Reg. Center Devel. Disabled	574,336.07
K C Regional Center Devel. Disabled	1,007,844.50
Ka Cee Honor Center	523.90
Kirksville Reg. Center Devel. Disabled	191,370.99
Land Survey Authority	0.00
Liquor License & Permit Fees	2,406,963.90

TABLE 4

State Revenue, Tax and Non-Tax by Funds
Fiscal Year 1987

GENERAL REVENUE	AMOUNT
Liquor Taxes	$ 14,555,212.01
Livestock Sales & Market Fees	7,287.00
Malcolm Bliss Mental Health Center	1,226,077.20
Marshall Habilitation Center	4,849,792.04
Mattress Factory Inspection Fees	980.00
Mentally Retardation Facility License	26,061.02
Mid MO Mental Health Center	1,523,074.28
Milk Control Fees	63,695.22
Mine Inspection Fees	58,249.38
Miscellaneous	1,595,828.62
MO Air Conservation	6,420.00
MO Eastern Correctional Center	4,017.89
MO Horse Racing Commission	42,405.79
MO Housing Development Commission	1,131,317.47
MO State Council on Arts	568.67
MO State Library	3,444.06
MO Training Center - Men	23,821.67
Motor Boat	1,886,226.76
Narcotic & Dangerous Drugs	272,125.00
Nevada Habilitation Center	8,035,613.00
Nevada State Hospital	1,180,161.65
Nursing Home License Fees	89,300.00
Oil Inspection Fees	307,954.69
Other Taxes	0.00
Outboard Motor Licensing Fees	491,020.28
Ozark Correctional Center	34,477.84
Payment Indigent Public Defenders	9,407.47
Penitentiary For Men Fees	16,102.61
Poplar Bluff Regional Center Devel. DS	1,027,315.28
Public Assistant Grant Social Service	319,780.00
Public Service Commission	16,149.00
Refund	18,752,911.11
Refund Aid to Blind	8.25
Refund Aid to Dependent Children	201,259.77
Refund Aid to Disabled	0.00
Refund Cost Criminal Case Fees	19,075.08
Refund Day Care	360.00
Refund General Relief	877,130.51
Refund Medicare Medicaid	1,035,410.56
Refund Political Subdivision	57,629.73
Renz Farm	18.00
Rolla Regional Center Devel. Disabled	690,390.64
Sales & Use Tax	1,013,070,384.26
Sales Tax Motor Vehicle	56,434,346.58
School for Blind	27,537.11
School for Deaf	70,040.16
Secretary of State	5,203,031.22
Sikeston Regional Center Devel. Disabled	890,657.72
Springfield Regional Ctr Devel. Disabled	679,853.88
St. Joseph State Hospital	2,960,225.21
St. Louis County Cigarette Tax	53,392.53
St. Louis Devel. Dis. Treatment Center	4,985,267.52
St. Louis Regional Center Devel. Dis	309,254.35
St. Louis State Hospital	2,566,610.64
St. Marys Honor Center	2,200.81
State Auditors Fees	284,866.88
State Correction Pre-release Center	1,737.12
State Division of Finance	5,465,621.06
State Emergency Management Agency	0.00
State Protest Tax Account	2,264,527.93
State Savings & Loan Fees	529,448.11
State School Severely Handicap	1,922,332.26
State Tax Commission	2,644.45
Time Deposit & U S Securities Interest	22,328,714.88
Tourist Cabin	125,353.00
Vital Statistics Sales	1,149,270.90
W E Sears Youth Center	299.20
Water Patrol	0.00

TABLE 4

State Revenue, Tax and Non-Tax by Funds
Fiscal Year 1987

GENERAL REVENUE	AMOUNT
Water Quality Program	9,930.00
Western MO Mental Health Center	2,038,070.38
Wine Taxes	2,729,620.86
Woodson Child Psychiatric Hospital	941,102.08
TOTAL GENERAL REVENUE	$3,125,144,387.66

OTHER FUNDS	AMOUNT
Abandoned Funds	$ 4,660,206.24
Adjutant General Federal	3,318,967.85
Adjutant General Revolving Fund	30,194.65
Agriculture Emergency Fund	2,921,674.04
Agriculture Bond Trustee	0.00
Aid Dependent Children Federal	124,716,623.08
Apple Merchandising Fund	5,173.65
Athletic Fund	76,706.85
Attorney General Anti-Trust Revolving	62,814.76
Attorney General Court Costs Fund	8,620.10
Attorney General Federal & Other	40,918.00
Babler Memorial State Park Fund	173,613.81
Blind Pension Fund	9,920,921.05
Board of Accountancy Fund	668,144.00
Board of Barbers Examiners Fund	175,342.50
Board of Chiropractic Examiner	212,109.42
Board of Cosmetology Fund	755,672.26
Board of Embalmers & Funeral Directors	380,517.00
Board of Optometry Fund	143,350.00
Board of Pharmacy Fund	398,307.87
Board of Podiatry Fund	34,199.00
Board of Registration for Healing Arts	1,257,110.72
Board of Veterinary Fund	104,131.00
Cash Operating Reserve Fund	7,756,967.31
Central Check Mailing Service Revolving	19,409.32
Children Service Commission Fund	57,039.41
Childrens Trust Fund	131,158.68
Coal Mine Land Reclamation Fund	283,920.35
Committee of Prof. Counselors	61,528.50
Commodity Council Merchandise	5,391,741.34
Community Development Grants	22,877,332.02
Confederate Memorial State Park Pepty	3,278.11
Conservation Commission Fund	74,022,594.37
County Officers Compensation	1,704,138.85
Crime Victims Compensation Fund	1,511,995.10
Criminal Record System	38,082.00
Crippled Childrens Fund	99,172.75
Debt Offset Escrow Fund	19,750.90
Dept. of Agriculture Federal	210,214.72
Dept. of CARL Council Arts Federal Other	451,229.05
Dept. of Econ. Dev. Womens Council	5,367.96
Dept. of Elem. & Secd Educ. Fed. & Other	166,800,372.47
Dept. of Health-Donated	775.00
Dept. of Health Federal	46,391,828.47
Dept. of Health Inst Gift Tr	28,900.00
Dept. of Higher Education Federal	3,824,066.81
Dept. of L&I Rel. Crime Victims Fed	307,296.00
Dept. of Mental Health Federal	20,609,527.26
Dept. of Natural Resources Federal	29,500,141.96
Dept. of Natural Resources Land & Water	68,896.70
Dept. of Public Safety	3,112,018.77
Dept. of Public Safety Highway Safety Fed	3,047,544.56
Dept. of Revenue Information System	1,895,298.17
Dept. of Social Service Admin Trust	1,204,639.71
Dept. of Social Service Educa. Impv	431,288.70
Dept. of Social Services Federal & Other	9,853,115.00
Dept. of Transportation Federal	5,305,435.32
Div. of Aging Donation	2,000.00
Div. of Aging Federal & Other	34,359,134.94

TABLE 4

State Revenue, Tax and Non-Tax by Funds
Fiscal Year 1987

OTHER FUNDS	AMOUNT
Div. of Commerce & Indust. Dev. Fed	$ 129,647.88
Div. of Corrections Federal	718,762.78
Div. of Family Services Donation Fund	437.29
Div. of Family Services Fund.	170,254,561.02
Div. of Job Development & Training.	51,072,308.29
Div. of Labor Standards Federal	468,878.10
Div. of Veterans Affairs Federal.	94,994.09
Div. of Workers Comp. Federal	59,503.00
Div. of Youth Service Federal	3,860,922.07
Ellis Fischel Inst. Gift Trust Fund	90,855.30
Escheats Fund	647,844.90
Excellence In Education Fund.	1,845,000.97
Fair Share Fund	26,227,337.28
Federal & Other	69,084.32
Federal Revenue Sharing Trust Fund.	65,930.74
Fema-Crime Insurance Program.	220,000.00
General Assembly Federal.	15,000.00
Governor's Comm. Empl. Handicap Federal	900.00
Grade Crossing Fund	601,033.14
Grain Inspection Fees	1,892,516.58
Handicap Childrens Trust Fund	10,000.00
Hazardous Waste Fund.	326,247.40
Hazardous Waste Remedial Fund	2,892,791.95
Higher Educ. Inst. Gift Trust Fund.	11,720.18
Highway Funds	146,132,265.85
Highway Patrol Academy Fund	243,674.43
Highway Patrol Motor Vehicle Rev. Fund.	1,991,876.55
Highway Reciprocity Commission.	56,547.52
Historic Preservation Revolving	270.00
House of Representative Revolving	35,015.07
Housing Community Devel. Blk Gr Fund.	516,472.78
Human Rights Commission Federal	162,721.16
Inmate Revolving Funds.	1,110,232.90
Insurance Examiners Sick Leave.	25,250.00
Legal Defense and Defender Fund	58,052.84
Lottery Enterprise Account.	119,349,440.61
Lottery Reserve Account	2,564,827.93
Marketing Development Fund.	404,714.82
Mental Health Inst. Gift Trust Fund	468,174.84
Meramec-Onondaga State Park Fund.	298,300.64
Merchandising Practices Revolving	234,731.22
Micro-filming Revolving Trust Fund.	334,124.85
Mine Land Reclamation Fund.	473,474.62
MO Air Pollution Fund	532,555.00
MO Clean Water Fund	52,415.00
MO Dental Board	560,979.17
MO Disaster	4,089,362.65
MO Horse Racing Commission.	71,764.75
MO Office of Pros. Services	186,042.18
MO Prosecuting Attorney & Pol. Sub. Reim.	1,109,179.92
MO Real Estate Commission Fund.	1,083,539.88
MO Rehabilitation Center.	7,031,042.10
MO Veterans Home Fund	6,265,654.85
Motor Fuel Tax Fund	379,907,403.19
Natural Resources Document Service.	128,316.56
Office of Administration Revolving Trust.	1,721,970.64
Office of Administration Federal.	1,784,329.80
Oil & Gas Remedial Fund	0.00
P. Johnson-Travis Mem St Gardens Tr Fd.	162,738.25
P. Johnson-Travis Stk & Sec Tr.	15,000.00
Parks State Sales Tax	19,667,132.84
Petroleum Violation Escrow Fd	21,602,200.63
Political Subdivision Reimbursement	154,893.12
Proceeds Surplus Property Sales	850,860.21
Professional Registration Fees.	0.00
Public Service Commission Fund.	7,425,917.23
Public Service Commission Federal	64,496.91
Railroad Expenses	295,682.87

TABLE 4

State Revenue, Tax and Non-Tax by Funds
Fiscal Year 1987

OTHER FUNDS	AMOUNT
Safe Drinking Water Fund.	$ 75,305.00
School District Trust Fund.	358,512,165.27
School For The Blind Federal.	683,775.00
School For The Blind Trust Fund	562,170.31
School For The Deaf Federal	347,377.72
School For The Deaf Trust Fund.	2,500.00
Secretary State Institution Gift Trust.	15,995.84
Senate Revolving Fund	15,358.43
Smith Memorial Endowment.	24,206.09
Soil State Sales Tax.	20,006,195.61
Special Employment Security Fund.	971,561.41
State Auditor Federal	296,818.38
State Board of Archt Engr Land Surveyor	487,398.70
State Board of Nursing Fund	902,533.11
State Cancer Center Fund.	6,635,464.49
State Emergency Management.	2,307,298.89
State Fair Fees Fund.	1,997,819.55
State Fair Trust Fund	7,843.14
State Cuaranty Student Loan Fund.	31,183,954.33
State Health Planning & Devel. Agency	2,500.00
State Land Survey	711,799.86
State Milk Board.	1,430,649.62
State Parks Earnings Fund	2,336,817.00
State Parks Revolving Fund.	52,242.41
State Public School Fund.	5,140,381.84
State Road Fund	316,590,435.28
State School Moneys Fund.	57,783,010.23
State Seminary Fund	1,077,000.00
State Seminary Moneys Fund.	174,248.75
Supreme Court Federal & Other	11,734.00
Supreme Court Publications Revolving.	127,908.75
Third State Building Bond Int & Sinking	2,556,399.72
Third State Building Fund	335,422,245.35
Third State Building Trust Fund	1,320.08
Title XIX Federal	343,335,311.40
Title XIX Patient Placement Fund.	3,000,000.00
Unemployment Compensation Administration.	59,081,773.27
Univ. Mo. Title XIX Matching Fund	596,357.95
Vocational Rehabilitation Federal	39,470,657.17
Water Pollution Control Bond & Interest	1,050,861.43
Water Pollution Control Fund.	61,506,882.53
Water Well Drillers	55,825.00
Workers Compensation Second Injury Fund	15,197,965.49
Workers Compensation Fund	4,398,395.96
Working Capital Revolving Fund.	10,871,075.95
TOTAL OTHER FUNDS.	$3,269,271,982.40
TOTAL ALL FUNDS.	$6,394,416,370.06

TABLE 5

General Revenue Fund
Receipts, Fiscal Year 1987
Original Estimate, Fiscal Year 1988

Source of Receipt	Receipts, Fiscal Year 1987	Original Revenue Estimate Fiscal Year 1988
Income Tax: Corporation	$ 217,534,200	$ 235,000,000
Individual	1,444,014,703	1,688,600,000
Sales and Use Tax	1,013,070,384	1,161,500,000
County Foreign Insurance Tax	116,506,482	119,300,000
Liquor Tax	14,555,212	19,500,000
Beer Tax	7,424,629	7,400,000
Corporation Franchise Tax	48,298,483	53,300,000
Inheritance Tax	32,774,162	33,000,000
Interest on Deposits and Investments	22,328,715	28,000,000
All Other Sources	408,637,418	155,300,000
TOTAL RECEIPTS	$3,125,144,388	$3,500,900,000

GENERAL REVENUE FUND
FISCAL YEAR 1987

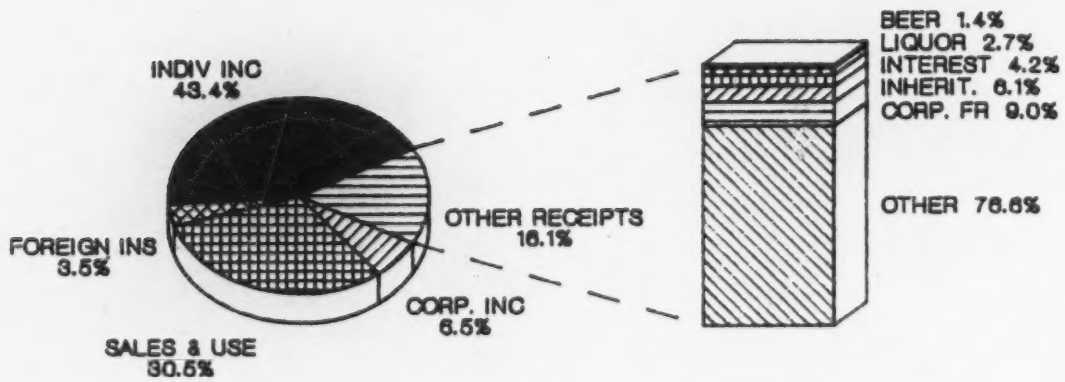


TABLE 6

Tax Distribution Summary - Counties
Fiscal Year 1987

COUNTY	FINANCIAL INSTITUTIONS TAX	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Adair	$ 982	$ 239,510	$ 741,442	$ 0
Andrew	2,764	225,615	59,893	0
Atchison	162,742	231,082	0	0
Audrain	242,239	324,921	670,670	0
Barry	332,188	385,832	0	0
Barton	81,966	250,727	233,134	0
Bates	164,604	356,534	0	0
Benton	86,599	250,754	298,057	0
Bollinger	67,608	179,777	117,135	0
Boone	988,000	474,364	3,781,866	0
Buchanan	389,447	200,351	2,846,315	2,129,884
Butler	307,601	349,645	1,129,098	0
Caldwell	72,988	197,038	118,638	0
Callaway	78,967	756,028	0	0
Camden	349,587	640,721	1,319,185	0
Cape Girardeau	387,182	299,150	2,649,273	0
Carroll	86,853	315,729	216,394	0
Carter	26,156	92,748	81,860	0
Cass	268,085	424,322	1,308,208	0
Cedar	110,316	182,742	252,626	0
Chariton	96,495	300,595	167,571	0
Christian	36,201	281,717	551,548	0
Clark	26,916	193,058	37,266	0
Clay	1,250,899	208,292	6,370,049	0
Clinton	113,625	198,484	249,089	0
Cole	1,427,770	267,860	0	0
Cooper	180,253	207,089	0	0
Crawford	169,472	226,855	351,167	0
Dade	74,016	195,528	126,123	0
Dallas	9,413	216,808	224,212	0
Daviess	54,523	252,861	0	0
DeKalb	9,607	222,293	208,816	0
Dent	14,559	201,734	355,930	0
Douglas	3,629	233,169	194,339	0
Dunklin	340,472	331,108	0	0
Franklin	851,023	560,549	2,113,531	0
Gasconade	167,264	178,917	368,469	0
Gentry	30,199	191,422	0	0
Greene	1,796,598	622,772	9,235,887	0

TABLE 6 (CONTD.)

Tax Distribution Summary - Counties
Fiscal Year 1987

COUNTY	FINANCIAL INSTITUTIONS TAX	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Grundy	$ 104,180	$ 173,236	$ 267,104	$ 0
Harrison	79,639	301,891	0	0
Henry	93,795	290,042	551,891	0
Hickory	35,384	132,960	114,721	0
Holt	41,665	195,716	109,807	0
Howard	61,944	146,025	44,883	0
Howell	435,150	366,100	803,511	0
Iron	38,992	234,775	80,281	0
Jackson	5,712,382	259,356	26,860,702	0
Jasper	682,745	389,445	2,443,905	0
Jefferson	710,416	088,563	4,190,309	0
Johnson	171,720	407,654	790,742	0
Knox	4,897	185,614	88,567	0
Laclede	216,649	260,575	805,250	0
LaFayette	236,592	312,926	0	0
Lawrence	138,699	324,765	579,801	0
Lewis	69,866	186,953	165,418	0
Lincoln	198,198	291,917	560,380	0
Linn	49,868	240,067	351,724	0
Livingston	11,957	225,496	490,967	0
McDonald	121,219	200,612	317,885	0
Macon	107,308	312,553	335,791	0
Madison	161,291	111,571	0	0
Maries	145,369	147,055	105,651	0
Marion	100,640	188,344	830,565	0
Mercer	0	153,501	63,058	0
Miller	253,150	276,827	566,211	0
Mississippi	47,994	174,820	289,975	0
Moniteau	48,315	183,093	230,148	0
Monroe	36,483	248,670	148,433	0
Montgomery	231,669	208,318	223,878	0
Morgan	131,123	376,491	425,797	0
New Madrid	152,062	408,298	675,790	0
Newton	236,298	389,441	852,698	0
Nodaway	27,902	434,858	487,515	0
Oregon	19,604	172,908	195,498	0
Osage	48,594	179,294	200,275	0
Ozark	30,331	223,838	132,871	0
Pemiscot	156,940	232,354	413,228	0
Perry	144,518	181,984	416,564	0

TABLE 6 (CONTD.)

Tax Distribution Summary - Counties
Fiscal Year 1987

COUNTY	FINANCIAL INSTITUTIONS TAX	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Pettis	549,175	337,558	1,151,789	0
Phelps	312,108	252,508	1,008,650	0
Pike	233,288	271,438	350,743	0
Platte	340,834	283,085	1,707,462	0
Polk	113,826	288,914	0	0
Pulaski	198,254	160,862	649,273	0
Putnam	54,554	184,937	0	0
Ralls	41,315	200,467	202,472	0
Randolph	195,627	635,310	701,903	0
Ray	89,118	276,880	383,127	0
Reynolds	46,271	318,507	0	0
Ripley	153,175	146,199	0	0
St. Charles	1,259,224	943,741	6,476,996	6,463,870
St. Clair	35,457	231,114	122,764	0
St. Francois	538,872	206,009	1,321,980	0
Ste. Genevieve	251,358	197,079	333,407	0
St. Louis City	9,671,067	6,461,433	0	16,164,043
St. Louis County	10,965,510	5,980,478	26,188,431	46,338,654
Saline	125,096	302,346	648,820	0
Schuyler	41,061	114,916	0	0
Scotland	157,121	177,296	0	0
Scott	473,818	200,431	1,012,138	0
Shannon	33,682	206,144	0	0
Shelby	166,902	217,444	151,349	0
Stoddard	401,896	421,413	0	0
Stone	96,368	272,724	560,550	0
Sullivan	32,340	176,787	102,637	0
Taney	442,284	272,787	1,107,772	0
Texas	213,316	340,180	404,117	0
Vernon	28,125	349,242	426,779	0
Warren	88,761	232,184	386,880	0
Washington	172,256	193,116	300,645	0
Wayne	38,446	161,951	203,164	0
Webster	75,333	282,239	397,066	0
Worth	16,044	98,814	44,903	0
Wright	187,560	224,240	353,873	0
TOTALS:	$49,994,798	$43,808,374	$129,289,275	$71,096,451

TABLE 7

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Adrian	$ 25,447	$ 54,555	$ 0
Advance	18,073	77,068	0
Agency	7,185	0	0
Airport Drive	8,608	45,253	0
Alba	8,128	0	0
Albany	36,901	96,626	0
Alexandria	7,150	12,409	0
Alma	7,631	0	0
Altamont	3,292	0	0
Altenburg	4,801	0	0
Alton	12,363	50,977	0
Amazonia	5,384	0	0
Amoret	4,081	0	0
Amsterdam	3,961	0	0
Anderson	21,211	104,678	13,661
Annapolis	6,345	7,555	0
Anniston	5,487	0	0
Appleton City	21,554	44,995	0
Arbyrd	12,072	14,969	0
Arcadia	11,712	50,536	0
Archie	12,912	50,763	0
Arcola	2,332	0	0
Argyle	3,704	5,179	0
Armstrong	6,173	0	0
Arnold	328,221	1,721,926	0
Arrow Rock	0	4429	0
Asbury	3,601	0	0
Ash Grove	19,840	18,553	0
Ashland	17,508	116,038	0
Atlanta	7,562	8,466	0
Augusta	5,281	15,970	0
Aurora	110,378	491,060	0
Auxvasse	14,713	29,925	0
Ava	47,344	0	0
Avilla	2,589	0	0
Avondale	10,494	0	0
Bakersfield	4,133	8,453	0
Baldwin	217,019	0	2,647,436
Ballwin Park	2,161	0	0
Baring	3,532	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Barnard	$ 4,012	$ 0	$ 0
Barnett	3,481	0	0
Bates City	3,412	25,382	0
Battlefield	21,040	0	0
Bell City	9,242	10,177	0
Bella Villa	12,998	0	54,290
Belle	21,143	61,104	20,682
Bellefountaine Nbrs.	207,176	0	865,341
Bellerive	4,373	0	18,264
Bellflower	6,910	3,561	0
Belnor	35,101	0	146,611
Bel Ridge	63,137	0	263,713
Belton	217,911	924,372	270,992
Benton	11,557	20,602	0
Benton City	2,658	0	0
Berger	3,670	5,320	0
Berkeley	273,023	0	974,464
Bernie	33,866	82,522	0
Bertrand	11,797	0	0
Bethany	53,072	262,785	0
Bethel	2,263	0	0
Beverly Hills	12,209	0	105,512
Bevier	12,569	20,406	0
Big Lake	3,241	0	0
Billings	15,621	32,509	0
Birch Tree	10,666	20,091	0
Birmingham	4,115	5,221	0
Bismarck	27,865	75,754	8,797
Blackburn	5,384	0	0
Black Jack	90,762	0	379,097
Blackwater	4,973	0	0
Blairstown	2,469	0	0
Bland	11,352	14,582	0
Blodgett	4,373	0	0
Bloomfield	30,780	64,754	0
Bloomsdale	6,808	0	0
Blue Springs	444,738	2,809,257	1,323,766
Blythedale	3,755	0	0
Bogard	4,887	0	0
Bolckow	4,201	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Bolivar	$ 101,496	$ 558,605	$ 81,187
Bonne Terre	65,109	202,956	93,443
Boonville	119,329	479,166	222,844
Bosworth	6,756	0	0
Bourbon	21,589	80,171	11,015
Bowling Green	51,820	228,729	0
Bragg City	3,429	0	0
Brandsville	2,281	0	0
Branson	43,726	1,410,837	0
Brashear	5,693	0	0
Braymer	16,907	31,376	0
Breckenridge	8,968	0	0
Breckenridge Hills	97,158	0	405,812
Brentwood	140,764	0	1,527.394
Bridgeton	316,286	0	3,610,768
Bridgeton Terrace	5,727	0	23,922
Brimson	1,783	0	0
Bronaugh	3,584	0	0
Brookfield	95,254	403,849	0
Brookline	3,618	0	0
Brooklyn Hgts.	2,161	0	0
Browning	6,310	7,107	0
Brownington	1,920	0	0
Brumely	1,869	8,025	0
Brunswick	21,812	61,501	14,960
Bucklin	12,226	13,069	0
Buckner	48,836	109,010	0
Buffalo	38,016	293,253	0
Bunceton	7,185	0	0
Bunker	11,540	20,058	0
Burlington Jct.	11,266	0	0
Butler	70,425	354,754	0
Butterfield	4,012	0	0
Byrnes Mill	16,628	1,518	0
Cabool	35,838	163,480	0
Cainsville	8,505	0	0
Cairo	5,401	0	0
Caledonia	2,778	3,153	0
Calhoun	7,322	6,792	0
California	57,976	245,800	0
Callao	5,590	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Calverton Park	$ 29,442	$ 0	$ 122,975
Camden	3,755	0	0
Camden Point	4,510	0	0
Camdenton	39,491	537,874	260,994
Cameron	77,490	392,851	0
Campbell	36,593	85,091	0
Canalou	6,327	0	0
Canton	41,754	122,183	0
Cape Girardeau	589,206	4,093,053	0
Cardwell	14,250	10,900	0
Carl Junction	67,510	85,496	35,521
Carrollton	80,593	299,339	0
Carterville	33,832	40,763	17,050
Carthage	190,406	838,393	394,888
Caruthersville	136,460	369,593	0
Carytown	2,572	0	0
Cassville	35,855	297,683	0
Catron	3,086	0	0
Cedar City	7,322	112,137	0
Cedar Hill Lake	3,429	0	0
Center	11,472	19,777	0
Centertown	5,213	13,850	0
Centerview	3,824	0	0
Centerville	4,133	5,562	0
Centralia	60,651	176,020	0
Chaffee	55,575	120,538	0
Chamois	9,362	11,892	0
Champ	0	0	2,005
Charlack	26,356	0	110,083
Charleston	89,681	332,327	127,317
Chilhowee	5,984	9,942	0
Chillicothe	155,854	869,135	411,718
Chula	4,184	0	0
Circle City Village	2,641	0	0
Clarence	19,668	35,997	0
Clark	5,213	0	0
Clarksburg	6,036	0	0
Clarksdale	4,767	0	0
Clarkson Valley	24,607	0	102,778
Clarksville	10,031	22,443	0

TABLE 7

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Clarkton	$ 21,057	$ 0	$ 0
Claycomo	28,653	0	0
Clayton	245,31[illegible]	0	2,272,381
Clearmont	4,475	0	0
Cleveland	8,316	0	0
Clever	9,448	0	0
Clifton Hill	2,606	0	0
Clinton	143,456	847,083	0
Cobalt City	4,664	0	0
Coffey	2,829	0	0
Cole Camp	17,525	56,999	0
Collins	2,486	12,838	0
Columbia	1,064,192	6,588,822	3,166,380
Commerce	3,412	0	0
Conception Jct.	4,321	0	0
Concordia	36,507	139,882	0
Conway	10,306	17,883	0
Cool Valley	35,735	0	166,377
Cooter	8,214	0	0
Corder	8,282	8,150	0
Corning	2,161	0	0
Cosby	2,538	0	0
Cottleville	3,155	0	0
Country Club Hills	22,572	0	94,183
Country Club Village	21,160	0	0
Country Life Acres	0	0	5,515
Cowgill	4,578	0	0
Craig	6,499	0	0
Crane	20,320	78,177	0
Creighton	5,161	0	0
Crestwood	219,745	0	2,271,828
Creve Coeur	201,363	0	2,736,904
Crocker	16,787	52,140	0
Cross Timbers	3,721	0	0
Crystal City	62,040	699,536	0
Crystal Lake Park	8,505	0	35,525
Cuba	36,353	233,954	0
Curryville	5,539	0	0
Dadeville	3,704	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Darlington	$ 2,246	$ 0	$ 0
Dearborn	9,380	12,217	0
Deepwater	8,145	2,171	0
DeKalb	4,201	0	0
Dellwood	106,315	0	432,172
Delta	8,985	13,763	0
Des Arc	4,064	0	0
Desloge	61,405	274,013	0
Des Peres	136,374	0	2,211,127
DeSoto	102,765	548,638	0
De Witt	2,263	0	0
Dexter	120,770	594,960	0
Diamond	13,135	24,803	0
Diehlstadt	2,915	0	0
Diggins	4,201	0	0
Dixon	24,041	121,286	0
Doniphan	32,940	240,666	0
Doolittle	12,020	5,679	0
Dover	2,161	0	0
Downing	7,922	0	0
Drexel	15,570	49,324	0
Dudley	4,921	0	0
Duenweg	12,055	35,321	0
Dequesne	21,469	33,511	0
Eagleville	6,242	31,397	0
East Lynne	4,904	0	0
East Prairie	63,669	155,171	0
Easton	5,367	0	0
Edgar Springs	4,647	8,160	0
Edgerton	10,014	12,034	0
Edina	26,064	99,728	0
Edmundson	23,561	0	227,037
Eldon	74,454	505,729	0
El Dorado Springs	66,327	261,738	0
Ellington	20,834	86,562	0
Ellisville	106,880	0	1,209,561
Ellsinore	6,207	16,790	0
Elmer	3,086	0	0
Elmira	1,869	0	0
Elmo	3,687	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Elsberry	$ 21,812	$ 104,820	$ 38,244
Elvins	26,544	37,554	0
Eminence	10,529	33,965	0
Emma	4,578	11,806	0
Eolia	6,876	9,598	0
Essex	9,345	0	0
Esther	17,799	38,510	0
Ethel	2,486	0	0
Eugene	3,772	0	0
Eureka	66,224	0	755,610
Everton	5,436	0	0
Ewing	6,859	0	0
Excelsior Springs	178,746	795,967	377,851
Exeter	10,083	6,131	0
Fair Grove	14,798	27,191	0
Fair Play	6,585	0	0
Fairfax	14,318	16,977	0
Fairview	4,836	0	0
Farber	8,625	0	0
Farley	3,155	0	0
Farmington	141,810	786,084	0
Fayette	51,151	113,567	0
Fenton	41,445	0	1,835,060
Ferguson	420,954	0	1,758,256
Ferrellview	7,665	12,408	0
Festus	129,875	884,687	423,276
Fidelity	4,698	0	0
Fillmore	4,544	0	0
Fisk	7,716	22,213	0
Flat River	76,186	388,734	0
Fleming	2,469	0	0
Flemington	2,401	0	0
Flinthills	3,755	18,263	0
Flordell Hills	15,759	0	65,821
Florissant	950,007	0	4,062,552
Foley	3,704	4,773	0
Fordland	9,757	10,189	0
Forest City	6,636	0	0
Foristell	0	67,829	0
Foristell Village	2,040	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Forsyth	$ 17,319	$ 130,317	$ 0
Foster	3,001	0	0
Frankford	7,596	0	0
Franklin	3,361	0	0
Fredericktown	69,207	301,382	0
Freeburg	9,500	47,187	0
Freeman	8,316	0	0
Freistatt	2,383	0	0
Frohna	4,544	0	0
Frontenac	62,657	0	1,362,862
Fulton	189,411	673,553	103,718
Gainsville	12,123	81,469	0
Galena	7,253	3,676	0
Gallatin	35,375	100,806	0
Galt	5,539	0	0
Garden City	17,508	45,346	0
Gasconade	4,287	3,417	0
Gentry	2,161	0	0
Gerald	15,793	80,753	0
Gerster	0	288	0
Gibbs	1,835	0	0
Gideon	21,263	0	0
Gilliam	3,892	4,730	0
Gilman City	7,099	0	0
Gladstone	428,516	1,455,954	0
Glasgow	22,909	76,958	0
Glenaire	9,277	0	0
Glenallen	2,143	0	0
Glendale	103,485	0	432,241
Glen Echo Park	4,270	0	17,834
Glenwood	3,738	0	0
Golden City	15,433	30,653	0
Goodman	17,662	39,335	0
Gordonville	4,578	0	0
Gower	21,880	36,321	0
Graham	4,338	0	0
Grain Valley	22,755	89,992	41,391
Granby	32,717	55,150	0
Grandin	4,544	5,038	0
Grandview	421,160	2,387,268	935,783

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Grant City	$ 18,313	$ 12,430	$ 0
Grantwood	17,182	0	71,766
Greencastle	4,887	0	0
Green City	12,329	31,917	0
Greendale	14,627	0	61,094
Greenfield	23,904	74,449	0
Green Ridge	8,368	0	0
Greentop	9,225	0	0
Greenville	6,739	24,627	0
Greenwood	22,549	104,863	42,377
Hale	9,071	0	0
Halfway	2,692	0	0
Hallsville	14,575	25,496	0
Halltown	2,555	0	0
Hamilton	27,127	88,988	0
Hanley Hills	41,823	0	174,687
Hannibal	324,791	1,337,988	0
Hardin	11,797	17,788	0
Harris	1,989	0	0
Harrisburg	4,853	10,920	0
Harrisonville	109,264	741,728	0
Hartsburg	2,023	0	0
Hartville	9,877	0	0
Harwood	1,783	0	0
Hawk Point	6,619	25,469	0
Hayti	67,973	194,561	0
Hayti Heights	17,542	8,042	0
Hayward	2,109	0	0
Haywood	7,288	0	0
Hazelwood	222,043	0	2,270,659
Henrietta	7,270	19,058	0
Herculaneum	39,319	0	0
Hermann	46,212	213,584	15,990
Hermitage	6,585	43,943	0
Higbee	14,009	12,560	99,886
Higginsville	78,793	348,885	0
High Hill	4,355	8,295	0
Hillsboro	25,858	105,716	0
Hillsdale	38,530	0	160,935
Holcomb	10,837	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Holden	$ 37,639	$ 119,685	$ 6,287
Holiday	2,881	0	0
Holland	5,058	0	0
Hollister	24,675	153,747	0
Holt	4,733	16,187	0
Holts Summit	43,555	101,550	0
Homestead Village	2,366	0	0
Homestown	5,247	0	0
Hopkins	10,871	0	0
Hornersville	12,072	18,219	0
Houston	36,987	260,824	0
Houstonia	5,607	0	0
Houston Lake	4,801	0	0
Howardville	9,191	2,838	0
Hughesville Village	2,606	0	0
Humansville	15,553	40,109	0
Hume	5,401	0	0
Humphreys	2,281	0	0
Hunnewell	4,030	4,454	0
Huntleigh	7,399	0	30,654
Huntsville	28,413	29,818	0
Hurdland	3,892	0	0
Hurley	2,143	0	0
Hurricane Deck	3,601	0	0
Iberia	14,610	55,152	0
Illmo	23,458	0	0
Independence	1,917,041	7,810,653	0
Ionia	2,246	0	0
Irondale	5,984	0	0
Iron Gates	5,384	0	0
Iron Mtn. Lake	9,534	0	0
Ironton	29,888	149,643	0
Jackson	134,214	643,721	0
Jacksonville	2,229	0	0
Jameson	2,949	0	0
Jamesport	11,163	9,871	0
Jamestown	5,436	0	0
Jasper	17,353	43,448	0
Jefferson City	576,482	4,286,337	176,707
Jennings	290,376	0	1,622,395

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Jerico Springs	$ 3,567	$ 0	$ 0
Jonesburg	10,529	39,964	0
Joplin	669,147	4,915,087	2,452,482
Josephville	0	1,831	0
Junction City	4,081	0	0
Kahoka	36,027	0	0
Kansas City	7,682,566	43,122,366	21,626,722
Kearney	24,572	178,601	0
Kelso	7,802	0	0
Kennett	173,961	612,109	0
Keytesville	11,815	0	0
Kidder	4,544	0	0
Kimberling City	22,034	149,627	0
Kemmswick	3,549	10,470	0
King City	18,228	0	0
Kingdom City	2,503	59,256	0
Kingston	4,801	0	0
Kingsville	6,259	0	0
Kinloch	76,392	0	319,077
Kirksville	294,371	1,323,164	0
Kirkwood	479,542	0	2,258,835
Knob Noster	34,981	88,543	0
Knox City	4,818	0	0
Koshkonong	4,201	0	0
La Belle	14,490	0	0
Laclede	7,631	0	0
Laddonia	12,449	0	0
Ladue	160,655	0	1,120,458
LaGrange	20,868	30,049	0
Lakeland	3,378	0	0
Lake Lotawana	32,152	0	0
Lake Mykee Village	3,224	0	0
Lake Ozark	9,157	248,339	117,038
Lakeshire	27,316	0	114,094
Lakeside	1,972	1,108	0
Lake St. Louis	65,898	195,558	97,204
Lake Tapawingo	15,861	0	0
Lake Waukomis	18,005	0	0
Lake Winnebago	11,677	0	0
Lakeview	0	49,089	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Lakeview Village	$ 2,040	$ 0	$ 0
Lamar	69,499	294,790	0
Lamar Heights	2,932	0	0
LaMonte	18,073	27,083	0
Lanagan	7,545	8,475	0
Lancaster	14,661	39,076	0
La Plata	24,401	56,635	0
Laredo	5,830	0	0
La Russell	2,161	0	0
Lathrop	29,699	44,799	0
Laurie	2,641	215,320	0
Lawson	29,888	93,415	0
Leadington	4,081	236,394	0
Leadwood	23,509	24,345	0
Leasburg	5,213	0	0
Leawood	8,728	0	0
Lebanon	163,021	1,345,359	651,236
Lee's Summit	492,837	2,518,756	1,169,058
Leeton	10,357	15,776	0
Leonard	1,869	0	0
Leslie Village	1,852	0	0
Levasy	4,030	0	0
Lewis & Clark Village	2,246	0	0
Lewistown	8,608	0	0
Lexington	86,818	265,117	0
Liberal	12,020	20,530	0
Liberty	278,664	1,546,047	728,669
Licking	21,812	122,301	0
Lilbourn	25,087	41,640	0
Lincoln	14,044	51,778	0
Linn	20,766	104,472	0
Linn Creek	4,150	10,594	0
Linneus	7,219	0	0
Livonia	2,778	0	0
Lockwood	16,650	0	0
Lohman	2,881	0	0
Lone Jack	7,202	0	0
Longtown	2,075	0	0
Louisburg	2,401	0	0
Louisiana	73,066	326,391	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Lowry City	$ 11,592	$ 26,271	$ 0
Lucerne	2,229	0	0
Ludlow	3,052	0	0
Luray	3,001	0	0
Lutesville	14,833	43,942	0
Mackenzie	3,189	0	13,322
Macks Creek	2,932	1,538	0
Macon	97,398	443,369	0
Madison	11,249	0	0
Maitland	7,116	0	0
Malden	104,531	429,165	0
Malta Bend	5,007	6,594	0
Manchester	108,904	0	1,480,888
Mansfield	24,401	74,280	0
Maplewood	187,937	0	1,125,439
Marble Hill	10,306	64,197	0
Marceline	50,379	152,441	0
Marionville	32,923	56,318	0
Marlborough	34,501	0	202,485
Marquand	6,808	0	0
Marshall	219,162	991,256	0
Marshfield	66,378	373,897	0
Marston	12,723	20,150	0
Marthasville	9,311	0	0
Martinsburg	5,299	15,862	0
Maryland Heights	452,917	0	1,891,760
Maryville	163,896	659,212	0
Matthews	9,380	0	0
Maysville	20,354	43,331	0
Mayview	4,990	0	0
McFall	2,383	0	0
Meadville	7,133	0	0
Memphis	36,095	157,413	0
Mendon	4,321	0	0
Mercer	7,579	0	0
Meta	5,762	17,130	0
Metz	2,332	0	0
Mexico	210,503	915,072	0
Miami	3,035	0	0
Middletown	4,595	7,421	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Midway	$ 2,178	$ 0	$ 0
Milan	33,386	96,712	0
Miller	13,632	26,899	0
Mill Springs	4,407	0	0
Mindermines	5,453	0	0
Miner	20,268	160,894	0
Mineral Point	6,139	0	0
Missouri City	5,882	0	0
Moberly	230,085	1,203,214	469,384
Mokane	5,024	4,638	0
Moline Acres	47,567	0	198,680
Monett	105,423	585,449	0
Monroe City	43,846	182,175	0
Montgomery City	36,027	177,086	0
Monticello	2,298	0	0
Montrose	8,539	13,647	0
Mooresville	2,212	0	0
Morehouse	20,920	0	0
Morley	12,775	0	0
Morrison	2,898	8,432	0
Morrisville	5,676	0	0
Mosby	4,870	9,948	0
Moscow Mills	8,299	58,873	0
Mound City	24,812	11,443	0
Moundville	2,555	0	0
Mountain Grove	68,144	386,927	0
Mountain View	28,533	202,127	0
Mount Leonard	2,246	0	0
Mount Moriah	2,778	0	0
Mount Vernon	57,290	250,632	0
Napoleon	4,647	0	0
Naylor	10,323	21,545	0
Neck City	2,646	0	0
Neelyville	8,128	6,253	0
Nelson	4,253	0	0
Neosho	162,781	873,357	173,223
Nevada	155,082	682,864	60
New Bloomfield	7,992	0	0
New Cambria	4,218	0	0
New Florence	12,535	20,060	3,016

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
New Franklin	$ 21,057	$ 26,313	$ 170,688
New Hampton	6,139	0	0
New Haven	27,110	121,502	56,844
New London	19,908	30,573	0
New Madrid	54,941	137,697	0
New Melle Village	2,913	0	0
Newark	1,879	0	0
Newburg	12,741	15,658	0
Newtonia	5,054	0	0
Newtown	2,915	0	0
Niangua	6,447	3,743	0
Nixa	45,647	0	97,890
Noel	19,908	107,162	13,219
Norborne	14,366	23,164	0
Normandy	88,721	0	370,574
North Kansas City	137,273	2,626,923	0
North Lilbourn	4,064	0	0
Northmoor	8,677	31,728	0
North Wardell	3,224	0	0
Northwoods	99,987	0	417,630
Norwood	6,705	12,301	0
Norwood Court	13,775	0	63,099
Novelty	4,398	0	0
Novinger	10,734	0	0
Oak Grove	56,845	244,250	113,226
Oak Grove Village	12,183	0	0
Oak Ridge	3,944	0	0
Oakland	37,734	0	123,763
Oakland Park	2,743	0	0
Oaks Village	2,597	0	0
Oakview	12,787	15,820	0
Oakwood	5,787	0	0
Oakwood Manor	2,311	0	0
Oakwood Park Village	4,498	0	0
Odessa	43,975	176,804	0
O'Fallon	129,427	1,590,149	757,936
Old Monroe	33,782	42,287	0
Olean	2,226	0	0
Olivette	109,751	0	775,183
Olympian Village	11,391	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Oran	$ 44,871	$ 33,510	$ 0
Oregon	16,714	0	0
Oronogo	10,305	0	0
Orrick	14,435	31,239	0
Osage Beach	37,581	922,946	449,896
Osborn	8,407	0	0
Osceola	12,827	32,686	0
Otterville	9,372	17,429	0
Overland	270,099	0	1,946,145
Owensville	98,635	300,869	0
Ozark	48,539	382,174	0
Pacific	60,786	408,459	32,771
Pagedale	78,230	0	428,861
Palmyra	63,368	189,430	0
Paris	33,883	77,903	0
Parkdale	6,580	0	0
Parkville	34,147	155,960	42,446
Parkway	10,719	0	0
Parma	15,671	26,703	0
Parnell	6,796	0	0
Pasadena Hills	17,480	0	87,451
Pasadena Park	11,496	0	38,031
Pascola	3,822	0	0
Pattonsburg	8,708	21,074	0
Peculiar	23,235	82,318	0
Peerless Park	0	0	118,436
Penermon Village	2,377	0	0
Perry	16,882	41,316	10,197
Perryville	103,372	512,672	256,541
Pevely	62,821	220,820	0
Phillipsburg	2,564	0	0
Pickering	12,406	0	0
Piedmont	33,023	209,189	0
Pierce City	27,206	31,201	0
Pilot Grove	15,013	0	0
Pilot Knob	12,460	28,382	0
Pine Lawn	92,400	0	470,559

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Pineville	$ 29,657	$ 22,393	$ 0
Platte City	30,672	181,564	0
Platte Woods	13,714	29,021	0
Plattsburg	30,284	90,009	0
Pleasant Hill	52,426	148,986	0
Pleasant Hope	16,280	8,829	0
Pleasant Valley	22,367	63,005	0
Pocahontas	2,132	0	0
Pollock Village	1,867	0	0
Polo	13,330	15,023	0
Poplar Bluff	236,535	1,810,392	0
Portage Des Sioux	66,053	0	0
Portageville	49,171	215,613	0
Potosi	46,612	343,804	0
Powersville	2,051	0	0
Prairie Home	12,175	0	0
Prathersville	2,331	0	0
Preston	2,527	0	0
Princeton	18,262	54,621	0
Purcell	8,785	0	0
Purdin	4,440	0	0
Purdy	13,540	0	0
Puxico	14,613	65,628	0
Queen City	11,164	0	0
Qulin	10,170	19,920	0
Randolph	0	78,182	0
Ravenwood	7,854	0	0
Raymondville	6,819	0	0
Raymore	44,501	148,204	21,589
Raytown	446,475	1,972,832	0
Rayville	5,006	0	0
Redings Mill	4,049	0	0
Reeds	2,206	0	0
Reeds Springs	116,582	32,871	0
Renick	3,032	0	0
Republic	62,966	264,689	76,052
Revere	3,289	0	0
Rhineland	3,015	0	0
Richards	2,197	0	0
Rich Hill	35,665	44,050	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Richland	$ 31,395	$ 92,948	$ 0
Richmond	81,902	445,524	0
Richmond Heights	176,626	0	1,372,404
Ridgeway	46,956	0	0
Risco	7,890	13,945	0
Ritchey	2,129	0	0
Rivermines	7,210	0	0
Riverside	45,302	548,239	0
Riverview	57,178	0	0
Rocheport	15,386	0	0
Rock Hill	78,964	0	559,789
Rockaway Beach	4,678	23,089	0
Rockport	40,429	0	0
Rockville	9,080	6,964	0
Rogersville	11,113	40,977	0
Rolla	184,594	1,474,494	0
Rosebud	50,547	14,154	0
Rosendale	4,181	0	0
Rothville	2,051	0	0
Rush Hill	2,324	0	0
Rushville	4,481	0	0
Russellville	10,065	30,889	0
Rutledge	2,236	0	0
Saginaw Village	5,530	0	0
Salem	66,955	523,808	0
Salisbury	42,454	108,062	0
Sarcoxie	25,738	56,698	0
Savannah	62,035	0	0
Schell City	18,969	0	0
Scotsdale	2,902	0	0
Scott City	45,767	182,585	0
Sedalia	297,648	2,009,800	280,651
Sedgewickville Village	3,676	0	0
Seligman	79,450	31,491	0
Senath	25,404	43,568	0
Seneca	31,341	107,435	27,885
Seymour	27,423	61,593	0
Shelbina	34,997	139,[illegible]	0
Shelbyville	16,340	20,142	0
Sheldon	8,953	14,448	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Sheridan	$ 4,711	$ 0	$ 0
Shoal Creek Drive	5,880	0	0
Shrewsbury	70,765	0	626,918
Sibley	6,308	0	0
Sikeston	256,100	1,590,407	0
Silex	5,250	0	0
Silver Creek	8,096	0	0
Skidmore	66,367	0	0
Slater	35,612	82,792	0
Smithton	16,282	0	0
Smithville	27,565	210,959	0
South Gorin	9,390	0	0
South Greenfield	4,065	0	0
Southwest City	8,260	40,907	0
Sparta	12,072	0	0
Spickard	7,897	3,261	0
Springfield	1,822,795	16,325,516	0
St. Ann	212,847	0	2,987,676
St. Charles	649,692	4,008,824	0
St. Clair	198,562	285,294	0
St. Elizabeth	5,260	15,890	0
St. George	36,664	0	110,657
St. James	50,890	169,626	0
St. John	118,997	0	562,522
St. Joseph	1,076,584	5,459,838	0
St. Martins	10,881	0	0
St. Marys	1,576,394	13,777	0
St. Paul Village	8,818	0	0
St. Peters	216,783	3,475,526	1,738,210
St. Robert	78,131	450,720	220,348
St. Thomas	5,626	10,998	0
Stanberry	480,139	0	0
Stark City	2,187	0	0
Ste. Genevieve	73,387	347,470	132,678
Steele	37,905	75,600	0
Steelville	28,494	111,055	0
Stella	3,604	0	0
Stewartsville	16,477	0	0
Stockton	22,477	102,853	0
Stotts City	8,135	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Stoutland	$ 6,480	$ 6,760	$ 0
Stover	15,048	53,214	0
Strafford	17,137	71,584	0
Strasburg	3,123	0	0
Sturgeon	15,935	34,226	4,041
Sugar Creek	62,027	291,549	0
Sullivan	89,638	580,432	0
Summersville	26,458	30,118	0
Sumner	3,079	0	0
Sunnyvale	9,890	0	0
Sunrise Beach	2,656	0	0
Sunset Hills	61,614	0	847,414
Sweet Springs	38,294	77,664	0
Sycamore Hills	16,008	0	53,072
Syracuse	4,205	0	0
Table Rock Townsite	0	3,902	0
Tallapoosa	3,603	0	0
Taneyville	6,734	0	0
Taos	11,068	0	0
Tarkio	33,131	96,912	0
Thayer	38,481	207,142	0
Theodosia	3,831	17,238	0
Timber Beach	0	0	0
Tina	3,471	0	0
Tindall	2,736	0	0
Tipton	37,147	117,051	0
Town and Country	51,074	0	1,038,292
Tracy	15,283	0	0
Trenton	94,270	438,506	0
Trimble	4,420	0	0
Triplett	2,574	0	0
Troy	59,500	513,224	201,751
Truesdale	13,154	0	0
Turney	5,660	0	0
Tuscumbia	4,327	10,125	0
Twin Oaks Village	6,189	0	154,095
Union	76,815	517,901	0
Union Star	24,863	0	0
Unionville	31,267	99,090	0
Unity	4,527	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
University City	$ 591,679	$ 0	$ 3,057,556
Uplands Park	155,775	0	43,403
Urbana	6,497	8,939	0
Urich	8,104	21,873	0
Utica	5,133	0	0
Valley Park	45,346	0	256,653
Van Buren	22,827	75,705	0
Vandalia	46,320	184,246	0
Vandiver	0	34,150	0
Vanduser	15,361	0	0
Velda Village	28,288	0	142,385
Velda Village Hills	20,703	0	99,770
Verona	13,061	0	0
Versailles	34,973	252,914	0
Viburnum	19,774	0	0
Vienna	9,929	50,530	0
Village of Riverview	0	0	241,152
Vinita Park	33,019	0	163,514
Vinita Terrace	14,227	0	24,996
Waco	4,353	0	0
Walker	11,303	0	0
Walnut Grove	8,022	0	0
Wardell	5,837	492	0
Wardsville	8,322	0	0
Warrensburg	189,959	897,985	0
Warrenton	91,878	373,799	0
Warsaw	31,594	245,659	0
Warson Woods	34,280	0	209,159
Washburn	5,482	0	0
Washington	133,952	1,149,864	0
Watson	2,787	0	0
Waverly	44,925	0	0
Wayland	10,074	1,567	0
Waynesville	41,119	116,953	0
Weatherby	2,130	0	0
Weatherby Lake	29,760	0	0
Weaubleau	11,358	9,360	0
Webb City	101,618	400,297	151,333
Webster Groves	341,361	0	1,654,260
Weldon Springs	8,711	0	0

TABLE 7 (CONTD.)

Tax Distribution Summary - Cities
Fiscal Year 1987

CITY	GAS TAX	SALES TAX	OTHER DISTRIBUTIONS
Weldon Springs Hgts.	$ 2,389	$ 0	$ 0
Wellington	90,689	0	0
Wellston	64,208	0	321,942
Wellsville	36,726	45,156	0
Wentworth	2,481	0	0
Wentzville	49,046	1,293,744	0
Westboro	13,634	0	0
West Line	1,855	0	0
West Plains	106,909	957,457	0
Weston	20,355	66,538	0
Westphalia	8,888	13,348	0
Westwood	31,401	0	23,993
Wheatland	6,141	6,088	0
Wheaton	8,759	37,288	0
Wheeling	7,084	0	0
Whitewater	2,681	0	0
Wilbur Park	9,030	0	40,395
Willard	26,570	98,873	0
Williamsville	11,952	13,762	0
Willow Springs	31,756	136,982	0
Wilson City	11,902	0	0
Winchester	29,490	0	160,219
Windsor	49,039	134,039	0
Winfield	18,694	39,121	0
Winona	16,418	60,863	0
Winston	3,924	0	0
Woods Heights	12,075	0	0
Woodson Terrace	72,354	0	445,022
Worth	2,727	0	0
Worthinton	1,936	0	0
Wright City	33,530	81,756	0
Wyaconda	8,997	5,270	0
Wyatt	7,278	13,975	0
Zalma	4,185	0	0
TOTALS:	$49,559,038	$190,387,405	$107,548,478

TABLE 8

Non-Appropriated Funds - Sources and Application

Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
DEPARTMENT OF AGRICULTURE:						
Mo. Governor's Conference	15,337.97	72,623.06	66,772.09	21,188.94	.....	.....
ATTORNEY GENERALS OFFICE:						
ROBCO Oil Restitutions Fund	4,612.76	3,000.00	.....	7,612.76	Checking Account	7,612.76
Merchandising Practices Restitutions Fund	4,610.40	235,181.31	143,025.17	96,766.54	Checking Account	96,766.54
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	523,645.27	5,351,759.91	5,287,450.71	587,954.47	.....	.....
Missouri State Penitentiary	142,754.80	968,942.18	981,688.99	130,007.99	.....	.....
Mo. Training Center For Men	62,831.29	697,787.28	685,551.27	75,069.30	.....	.....
Algoa Correction Center	11,622.14	440,083.98	391,016.02	60,690.10	.....	.....
State Correc. Pre-Release Ctr.	9,439.49	124,396.92	121,558.81	12,277.60	.....	.....
Central Mo. Correctional Ctr.	75,408.48	470,039.34	447,652.94	97,794.88	.....	.....
Renz Correctional Center	12,677.83	122,839.84	128,383.56	7,134.11	.....	.....
Ozark Correctional Center	872.95	202,898.87	188,919.91	14,831.91	.....	.....
Mo. Eastern Correction Center	26,277.35	423,073.15	412,134.02	37,216.48	.....	.....
Chillicothe Correction Center	(731.58)	157,683.75	148,081.15	8,871.02	.....	.....
Boonville Correctional Center	6,710.84	185,427.11	179,690.86	12,447.09	.....	.....
Ka Cee Honor Center	72,103.37	790,648.49	751,770.05	110,981.81	.....	.....
St. Mary's Honor Center	60,731.01	678,924.21	675,874.80	63,780.42	.....	.....
Farmington Correctional Center	.....	134,737.85	66,074.15	68,663.70	.....	.....
Fulton Receiving Diag. Ctr.	.....	28,385.03	11,140.29	17,244.74	.....	.....
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf						
Trust Fund	1,718.11	910.47	2,500.00	128.58	Bonds, Stocks, Secs.	141,420.10
Student & Activities Fund	13,892.74	87,961.75	86,608.71	15,245.78	.....	15,245.78

TABLE 8 - CONTINUED

Non-Appropriated Funds - Sources and Application

Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Missouri School for the Blind						
Trust Fund	9,745.46	477,924.45	493,000.00	(5,330.00)	Bonds, Stocks, Secs.	5,261,285.97
Activities Fund	2,024.83	67,945.31	64,398.82	5,571.31	CD on Deposit	15,000.00
Student Fund	5,773.43	8,258.64	9,245.68	4,786.39	.....	.....
Handicapped Children Trust Fund	1,701.10	(1,585.23)	0	115.87	Bonds, Stocks, Secs.	118,563.90
DEPARTMENT OF HEALTH:						
Missouri Rehabilitation Center:						
Patient Fund	2,297.01	40,522.50	38,906.27	3,913.24	Checking Acct.,	3,913.24
Revolving Fund	4,000.00	20,896.78	20,896.78	4,000.00	Cash, Checking Acct.	4,000.00
Commissary	40,064.62	38,446.41	37,094.97	41,416.06	Cash, Checking Acct.	41,416.06
DEPARTMENT OF HIGHER EDUCATION:						
Central Missouri State University:						
Current General Fund Total						
Student Fees	.....	12,013,655.00	.....	.....	.....	.....
Sales and Services	.....	804,141.00	.....	.....	.....	.....
Other Sources	.....	1,540,932.00	.....	.....	.....	.....
Current Restricted Funds	320,146.00	4,804,248.00	4,888,116.00	236,278.00	Current	236,278.00
Auxiliary Services Designated	2,472,073.00	12,145,532.00	11,970,844.00	2,646,761.00	Current	2,646,761.00
Loan Funds-Restricted Funds	5,009,245.00	603,089.00	710,592.00	4,901,742.00	Notes	4,901,472.00
Endowment - Restricted	2,322,908.00	128,837.00	366,322.00	2,085,423.00	Investments	2,085,423.00
Unexpended Plant Funds	2,616,180.00	1,760,538.00	2,043,844.00	2,332,874.00	Current	2,332,874.00
Harris-Stowe State College:						
Current Funds - Unrestricted						
Student Fees	260,240.00	1,075,861.00	1,163,776.00	172,325.00	.....	.....
Other Revenues	140,932.00	49,500.00	.....	190,432.00	.....	.....
Auxiliary Enterprises	(38,419.00)	78,453.00	93,949.00	(53,915.00)	.....	.....
Current Funds - Restricted						
Federal Grants & Contracts	(4,023.00)	363,990.00	443,078.00	83,111.00	.....	.....
Other Revenue	70,796.00	96,442.00	.....	167,238.00	.....	.....
Loan Funds	53,426.00	102,066.00	66,073.00	89,419.00	.....	.....
Endowment Funds	13,200.00	.....	.....	13,200.00	.....	.....
Agency Funds	28,014.00	530,930.00	558,944.00	.....	.....	.....

TABLE 8 - CONTINUED

Non-Appropriated Funds - Sources and Application

Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Lincoln University						
Current Funds - Unrestricted	(837,141.00)	3,654,460.00	3,492,656.00	(675,337.00)	Cash, Accts Recvs.	.....
Restricted Funds	655,579.00	4,105,892.00	4,105,892.00	655,579.00	Cash, Temp Invest.	.....
Housing Fund	29,645.00	1,723,565.00	1,742,267.00	10,943.00	Cash, Temp Invest.	.....
Missouri Southern State College:						
General	1,094,189.00	15,832,645.00	15,931.923.00	994,911.00	CD's	994,911.00
Missouri Western State College:						
Education and General						
Student Fees	.....	3,572,213.00	3,572,213.00	.....	.....	.....
Interest Income	.....	151,645.00	151,645.00	.....	.....	.....
State Vocational Reimbs.	.....	67,887.00	67,887.00	.....	.....	.....
Reimbursement Aux.	.....	48,700.00	48,700.00	.....	.....	.....
Miscellaneous Income	.....	279,656.00	279,656.00	.....	.....	.....
Foundation Support	.....	30,000.00	30,000.00	.....	.....	.....
Auxiliary Services						
Student Fees	.....	280,719.00	280,719.00	.....	.....	.....
Federal Government Income	.....	40,050.00	40,050.00	.....	.....	.....
Sales and Services	.....	1,661,712.00	1,661,712.00	.....	.....	.....
Interest Income	.....	75,878.00	75,878.00	.....	.....	.....
Other Income						
Summer Conferences	.....	137,383.00	137,303.00	.....	.....	.....
Scholarships (Estimated)	.....	50,000.00	50,000.00	.....	.....	.....
Trust Fund	.....	0	0	.....	.....	.....
District Taxation	.....	194,696.00	194,696.00	.....	.....	.....
Northeast Missouri State University:						
Current Funds - Unres.	3,684,456.00	15,911,593.00	15,111,612.00	4,484,437.00	Cash, Temp Invest., Inv. Recvs.,	4,484,437.00
Current Funds - Res.	54,090.00	3,340,811.00	3,310,727.00	84,174.00	Cash, Recvs., Invent.	84,174.00
Loan Funds	2,097,401.00	142,378.00	109,532.00	2,130,247.00	Cash, Temp Invest.,	2,130,247.00
Quasi-Endowment Funds	4,800,000.00	.....	.....	4,800,000.00	Cash, Temp Invest.	4,800,000.00

TABLE 8 - CONTINUED

Non-Appropriated Funds - Sources and Application

Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Plant Funds	7,323,544.00	3,404,872.00	5,996,968.00	4,731,448.00	Cash, Temp Invest., Const. in Progress	4,731,448.00
Development Funds, Inc.	392,382.00	54,348.00	1,977.00	444,753.00	Cash, Temp Invest., Receivables	444,753.00
Endowment Fund	1,262,415.00	455,550.00	225,165.00	1,492,800.00	Cash, Temp Invest., Receivables	1,492,800.00
Northwest Missouri State University:						
Current Fund						
General Operating and Designated	(204,849.00)	7,407,412.00	6,760,083.00	442,480.00	Cash, Invent., Recvs.	442,480.00
Auxiliary Enterprises	.....	5,009,481.00	5,009,481.00	.....	Cash, Invent., Recvs.	.....
Restricted	8,615.00	2,958,504.00	2,353,413.00	613,706.00	Cash	613,706.00
Loan Fund	1,925,069.00	316,565.00	267,296.00	1,974,338.00	Cash, Recvs.	1,974,338.00
Endowment & Similar Funds	281,958.00	20,110.00	15,593.00	286,475.00	Cash, Invest.	286,475.00
Plant Fund						
Unexpended	.....	.....	.....	.....	.....	.....
Renewals & Replacements	17,404.00	1,045,928.00	1,050,680.00	12,652.00	Cash, Invest.	12,652.00
Retirement of Indebtedness	660,034.00	663,761.00	720,177.00	603,618.00	Cash, Invest.	603,618.00
Investment in Plant	56,231,999.00	.....	.....	56,231,999.0 0	Land, Bldg., Books, Equipment	56,231,999.00
Agency Fund	.....	2,033,722.00	2,033,722.00	.....	Cash	.....
Southeast Missouri State University:						
Current Funds	3,617,925.00	*(462,729.00) 26,767,846.00	25,726,667.00	4,196,375.00	Cash, Invest.	4,196,375.00
Loan Funds	298,135.00	725,395.00	724,495.00	299,035.00	Cash, Invest.	229,035.00
Endowment & Similar Funds	2,250,183.00	*(825,149.00) 462,729.00	19,288.00	1,405,746.00	Cash, Invest.	1,405,746.00
Plant Funds	2,964,692.00	9,753,301.00	8,998,625.00	4,182,097.00	Cash, Invest.	4,182,097.00
Agency Funds	(883,834.00)	7,819,945.00	7,570,158.00	(634,047.00)	Cash, Invest.	(634,047.00)

*Denotes transfers

TABLE 8 - CONTINUED

Non-Appropriated Funds - Sources and Application

Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Southwest Missouri State University:						
General Operating Fund	4,466,853.35	19,100,730.33	18,968,709.69	4,598,873.99	.....	4,598,873.99
Undesignated Funds:						
Student Fees	.....	15,657,739.79	.....	.....	Investments	4,250,481.47
Federal Grants & Contracts	.....	116,638.12	.....	.....	Inventories	348,392.52
State Grants & Contracts	.....	35,327.35	.....	.....	.....	.....
Sales & Services - Educ. Activities	.....	314,732.42	.....	.....	.....	.....
Other Sources	.....	1,138,416.35	.....	.....	.....	.....
Educational & General Expenditures & Transfers	.....	.....	17,149,030.96	.....	.....	.....
Total Undesignated Funds	4,125,867.25	17,262,854.03	17,149,030.96	4,239,690.96	.....	.....
Designated	340,986.10	1,837,876.30	1,819,678.73	359,183.67	.....	.....
Auxiliary Enterprises:						
Bookstore	2,266,203.22	3,787,389.64	3,471,015.82	2,582,577.04	Invest.	6,343,205.38
Parking	64,404.26	277,145.30	341,059.03	490.53	Accts. Rec.	184,082.64
Athletics	159,857.30	1,896,543.53	1,912,851.44	143,549.39	Invent.	1,299,727.37
Housing	1,777,197.76	8,073,685.28	6,886,240.15	2,964,642.89	Prepaid Exp.	23,948.00
Hammons Student Center	2,016,972.10	1,204,831.98	1,062,100.54	2,159,703.54	.....	.....
Restricted Funds:						
Federal Grants	.....	5,166,696.66	.....	.....	Due from Fed.	85,955.18
Other Sources	.....	1,037,756.17	.....	.....	Accts. Rec.	132,931.67
Expenditures & Transfers	.....	.....	6,300,851.58	.....	.....	.....
Total Restricted Funds	315,285.60	6,204,452.83	6,300,851.88	218,886.85	.....	218,886.85
University of Missouri:						
General Operating Total	28,381,657.00	123,274,159.00	125,240,505.00	26,415,311.00	Cash, Temp. Invest.	26,415,311.00
Student Fees	.....	97,547,152.00	.....	.....	.....	.....
Federal Appropriations	.....	12,877,141.00	.....	.....	.....	.....
Endowment Income	.....	335,716.00	.....	.....	.....	.....
Investment Income	.....	3,699,524.00	.....	.....	.....	.....

TABLE 8 - CONTINUED

Non-Appropriated Funds - Sources and Application

Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Sales & Service of Educ. Activity	.....	7,218,899.00	.....	.....	.....	.....
Other Sources	.....	1,595,727.00	.....	.....	.....	.....
Unrestricted Designated	34,598,148.00	195,830,020.00	190,186,253.00	40,241,915.00	.....	40,241,915.00
Sales and Services of Hospital	2,061,183.00	92,230,014.00	93,158,906.00	1,132,291.00	.....	.....
Auxiliary Enterprises	3,972,739.00	54,906,130.00	56,051,770.00	2,827,099.00	.....	.....
Service Operations	2,676,694.00	3,878,069.00	1,841,652.00	4,713,111.00	.....	.....
Other	25,887,532.00	44,815,807.00	39,133,925.00	31,569,414.00	Cash, Temp. Invest., Accts. Rec., Prepaid Exp.	.....
Restricted Programs	18,957,090.00	78,290,294.00	78,653,552.00	18,593,832.00	Cash, Temp. Invest., Accts. Rec.	18,593,832.00
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemploy. Compensation Fund	294,605,439.15	296,495,194.65	244,186,096.13	346,914,537.67	Cash	346,914,537.67
Job Training Partnership Act	(20.00)	1,660.00	1,425.00	215.00	Cash	215.00
Trade Readjust. Allowance Program	(2,074.08)	2,863,250.00	2,705,068.15	156,107.77	Cash	156,107.77
Work Incentive Program	15,386.48	234,845.37	235,162.95	15,068.90	Cash	15,068.90
Disaster Unemployment Assistance Program	0.00	86,916.00	86,754.00	162.00	Cash	162.00
Mo. Employment & Training Program	0.00	63,500.00	39,775.00	23,725.00	Cash	23,725.00
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center:						
Non-Appropriated Funds	56,993.46	777,227.94	790,752.89	43,468.51	Bank Account	.....
Bellefontaine Habilitation Center:						
Non-Appropriated Funds	73,263.26	1,036,486.43	998,560.29	111,189.40	Bank Account	.....

TABLE 8 - CONTINUED

Non-Appropriated Funds - Sources and Application

Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Central Missouri Reg. Center:						
Non-Appropriated Funds	132,464.22	1,318,890.37	1,307,479.95	143,874.64	Bank Account	.....
Fulton State Hospital:						
Non-Appropriated Funds	329,134.18	2,553,020.61	2,564,863.78	317,291.01	Bank Account	317,291.01
Great Rivers Mental Health Services:						
Non-Appropriated Funds	220.26	442,96	546.62	116.60	Bank Account	.....
Hannibal Regional Center:						
Non-Appropriated Funds	64,220.13	1,273,505.85	1,274,984.55	62,741.43	Bank Account	.....
Hawthorn Children's Psychiatric Hospital:						
Non-Appropriated Funds	317.78	5,250.56	4,062.91	1,505.43	Bank Account	.....
Higginsville Habilitation Ctr.:						
Non-Appropriated Funds	67,370.51	500,998.96	504,497.31	63,872.16	Bank Account	63,875.16
Joplin Regional Center:						
Non-Appropriated Funds	133,921.66	1,211,160.73	1,209,602.16	135,480.23	Bank Account	.....
Kansas City Regional Center:						
Non-Appropriated Funds	251,356.60	3,367,220.43	3,367,634.53	259,942.50	Bank Account	.....
Kirksville Regional Center:						
Non-Appropriated Funds	30,941.49	417,398.82	417,755.35	30,584.96	Bank Account	.....
Malcolm Bliss Mental Health Center:						
Non-Appropriated Funds	3,811.80	48,861.74	47,810.13	4,863.41	Bank Account	4,863.41
Stock (Donated) Decrease in Value $ 15.00	696.25	.....	.....	.....	Common Stock	681.25
Stock (Donated) Decrease in Value $ 16.25	542.50	.....	.....	.....	Common Stock	526.25
Stock (Donated) Decrease in Value $ 28.75	558.75	.....	.....	.....	Common Stock	530.00
Stock (Donated) Increase in Value $ 20.00	685.00	.....	.....	.....	Common Stock	705.00
Stock (Donated) Increase in Value $ 46.25	536.88	.....	.....	.....	Common Stock	583.13

TABLE 8 - CONTINUED
Non-Appropriated Funds - Sources and Application
Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Stock (Donated) Increase in Value $ 77.25	149.38	.....	.....	.....	Common Stock	226.63
Stock (Donated) Increase in Value $125.00	1,256.25	.....	.....	.....	Common Stock	1,381.25
Stock (Donated) Increase in Value $569.25	330.00	.....	.....	.....	Common Stock	899.25
Marshall Habilitation Center:						
Non-Appropriated Funds	126,930.30	1,080.213.12	1,076,848.22	130,295.20	Bank Account	.....
Mid-Missouri Mental Health Center:						
Non-Appropriated Funds	477.00	121,964.56	120,296.93	2,144.63	Bank Account	.....
Nevada Habilitation Center:						
Non-Appropriated Funds	174,111.26	836,885.93	877,765.22	133,231.96	Bank Account	.....
Nevada State Hospital:						
Non-Appropriated Funds	168,430.88	947,150.09	985,281.62	130,299.35	Bank Account	.....
Poplar Bluff Regional Ctr.:						
Non-Appropriated Funds	76,356.23	818,322.03	824,633.28	70,044.98	Bank Account	.....
Rolla Regional Center:						
Non-Appropriated Funds	170,806.20	1,303,834.45	1,399,968.67	74,671.98	Bank Account	.....
Sikeston Regional Center:						
Non-Appropriated Funds	178,765.17	803,579.95	865,684.72	116,660.40	Bank Account	.....
Southeast Mo. Mental Health:						
Non-Appropriated Funds	220,889.32	1,933,373.84	2,007,176.36	147,086.80	Bank Account	.....
Springfield Regional Center:						
Non-Appropriated Funds	144,767.32	1,037,740.59	1,039,572.26	142,935.65	Bank Account	.....
St. Joseph State Hospital:						
Non-Appropriated Funds	351,999.91	2,125,605.37	2,168,386.10	309,219.38	Bank Account	.....
St. Louis Developmental Dis. Treatment Center:						
Non-Appropriated Funds	287,058.46	1,366,981.35	1,578,914.44	75,125.37	Bank Account	.....
St. Louis Regional Center:						
Non-Appropriated Funds	.....	1,079,372.50	924,895.31	154,477.19	Bank Account	.....

TABLE 8 - CONTINUED
Non-Appropriated Funds - Sources and Application
Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
St. Louis State Hospital:						
Non-Appropriated Funds	456,711.59	4,392,934.06	4,396,399.63	453,246.02	Bank Account	.....
Western Missouri Mental Health:						
Non-Appropriated Funds	177,658.37	1,082,855.72	1,065,614.36	194,840.67	Bank Account	.....
Woodson Children's Psychiatric Hospital:						
Non-Appropriated Funds	2,105.09	11,147.40	10,225.21	3,027.28	Bank Account	.....
MISSOURI HIGHWAY AND TRANSPORTATION DEPARTMENT:						
Local Fund	4,351,000.08	1,386,361.56	1,238,578.16	4,498,783.48	Cash	4,498,783.48
State Highway Commission Insurance Fund - Cash	451,674.77	14,359,535.46	14,581,891.27	229,318.96	Cash	229,318.96
State Highway Commission Insurance Fund - Investments	7,690,069.39	1,845,981.24	0	9,536,050.63	Investments	9,536,050.63
Mo. Hwy. & Trans. Comm. Self Insurance Plan - Cash	0.00	3,084,099.64	1,025,986.28	2,058,113.36	Cash	2,058,113.36
Mo. Hwy. & Trans. Comm. Self Plan - Escrow Acct. - Cash	0.00	125,156.26	0	125,156.26	Cash	125,156.26
DEPARTMENT OF NATURAL RESOURCES:						
Division of Management Services:						
State Park Board Revenue Bond Fund	2,128,654.74	551,307.14	846,905.83	1,833,056.05	Cash	35.22
					Investments	1,833,020.83
OFFICE OF ADMINISTRATION:						
Division of Accounting:						
KC & St. Louis-Earnings Tax Acct.	99,427.53	1,602,361.90	1,600,008.14	101,781.29	Cash, Repo.	101,781.29
Missouri Savings Bond Acct.	7,393.20	1,241,600.94	1,131,204.65	117,789.49	Cash-Checking	117,789.49
Old Age Survivors, Disability and Health	1,540,834.62	225,596,340.07	226,739,417.33	397,757.36	Cash-Checking	76,311.89
					T. Bills/Notes	321,445.47

TABLE 8 - CONTINUED
Non-Appropriated Funds - Sources and Application
Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Insurance Trust Fund					Repo.	
State Agency for Surplus Prop.	438,304.00	1,333,578.00	1,152,019.00	619,863.00	Cash, Repo.	619,863.00
DEPARTMENT OF PUBLIC SAFETY:						
Missouri State Highway Patrol:						
Emergency Expense Fund	20,000.00	118.86	3,000.00	17,118.86	Cash	17,118.86
Personal Equipment Fund	6,074.82	59,439.58	57,984.20	7,530.20	Cash Rec. & Invent.	18,426.27
Patrol Benefit Fund	55,051.78	7,613.11	8,000.00	54,664.89	Cash & Savings Cert.	54,664.89
Missouri State Water Patrol:						
Div. of Water Safety	5,879.03	16,523.42	20,981.27	1,421.18	Cash & Merchandise	2,874.58
Mo. Veterans' Board Fund	.....	3,984.69	2,720.49	1,264.20	Checking	1,264.20
Mo. Veteran's Home, Mexico:						
Assistance League	18,100.22	97,878.89	87,604.78	28,374.33	Checking	.....
Assistance League	40,000.00	.....	1,000.00	39,000.00	Certificate	39,860.74
Members Cash Fund	53,272.62	1,501,984.80	1,503,935.36	51,322.06	Checking	51,322.06
Mo. Veteran's Home, Mt. Vernon:						
Members Cash Fund	83,920.71	1,204,578.72	1,198,978.61	89,520.82	Checking	89,520.82
Assistance League	16,726.57	17,524.02	21,683.43	12,567.16	Checking	12,567.16
Mo. Veteran's Home, St. James:						
Assistance League	14,030.01	109,689.29	109,910.44	13,808.86	Checking	.....
Assistance League	127,000.00	15,000.00	.....	142,000.00	Certificates	155,808.86
Members Cash Fund	149,351.51	1,963,476.35	1,943,789.29	169,038.57	Checking	169,038.57
RETIREMENT SYSTEMS:						
Mo. Local Government Empl. Retirement System	402,695,498.00	92,239,859.00	14,365,508.00	480,569,849.00	Securities	480,569,849.00
Mo. State Employees' Retirement System	960,972,837.00	272,359,919.00	105,433,632.00	1,127,899,124.00	.....	.....
Admin. Law Judges & Legal Advisors Retirement Fund	1,900,765.00	730,916.00	193,200.00	2,428,461.00	.....	.....
Mo. State Empl. Medical & Life Insurance Prog.	5,878,320.00	54,462,066.00	58,699,381.00	3,641,005.00	.....	.....

TABLE 8 - CONTINUED
Non-Appropriated Funds - Sources and Application
Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
Public School Retirement System of MO	3,273,794,360.08	627,940,792.10	152,215,933.75	3,729,519,218.43	Cash and Secs. Bldg and Land	3,749,519,218.43
Non-Teacher School Employee Retirement System of Missouri	222,361,012.47	47,673,791.35	10,141,348.35	259,893,455.47	Cash and Secs.	259,893,455.47
DEPARTMENT OF REVENUE:						
Safety Responsibility Custody Fund:						
Cash	226,458.86	298,128.08	295,462.62	229,124.32	Cash	.....
Negotiable Securities	152,751.84	87,347.05	8,854.00	231,244.89	Neg. Secs.	.....
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Hogan Street Reg. Youth Center Canteen Fund	551.72	892.92	888.39	556.25	.....	.....
St. Louis Regional Youth Center Canteen Fund	1,540.21	172.44	111.64	1,601.01	.....	.....
Camp Avery Park Camp Canteen Fund	988.19	7,551.29	6,352.29	2,186.73	.....	.....
STATE TREASURER'S OFFICE:						
Kansas City Office Building:						
Reserve Bond Fund Enterprise	1,253,192.80	1,724,624.04	2,472,676.21	505,140.63	Cash, Repo.	505,140.63
Reserve Account 1966	202,420.12	7,485.70	209,905.82	0	.....	.....
Reserve Account 1967	81,064.79	2,785.63	83,850.42	0	.....	.....
Depreciation & Replacement	66,456.08	20,875.30	87,331.38	0	.....	.....
Principal & Interest 1966	10,479.77	103.83	10,583.60	0	.....	.....
Principal & Interest 1967	3,864.35	37.95	3,902.30	0	.....	.....
St. Louis Wainwright State Office Building:						
Construction	309,940.37	3,540.62	313,480.99	0	.....	.....
Principal & Interest	228,688.07	2,288.02	230,976.09	0	.....	.....

TABLE 8 - CONTINUED
Non-Appropriated Funds - Sources and Application
Fiscal Year 1987

Name of Fund or Source	Balance June 30, 1986	Receipts	Expenditures	Balance June 30, 1987	Type of Asset	Asset Value
St. Louis Wainwright State Office Building, cont:						
Enterprise	486,696.52	2,820,005.61	3,269,013.69	37,688.44	Cash, Repo.	37,688.44
Bond Reserve	1,265,153.23	43,674.25	1,308,827.48	0	.....	.....
Depreciation & Replacement	151,810.41	5,232.87	157,043.28	0	.....	.....
Corrections and Mental Health Series A 1984:						
Construction	39,007,346.06	1,684,854.93	31,251,531.18	9,440,669.81	Cash, Repo.	9,440,669.81
Bond Reserve	931,927.21	32,168.02	964,095.23	0	.....	.....
Enterprise	197,046.44	16,818,516.35	16,127,060.66	888,502.13	Cash, Repo.	888,502.13
Series A 1985 Bond Refunding						
Cost of Issuance	35,102.46	1,222.25	15,000.00	21,324.71	Cash, Repo.	21,324.71
Principal and Interest	17,468.84	19,768,344.28	19,529,178.72	256,634.40	Cash, Repo.	256,634.40
St. Louis Midtown State Office Building:						
Construction	180,444.68	11,764.45	10,474.26	181,734.87	Cash, Repo.	181,734.87
Enterprise	158,997.80	1,414,465.15	1,443,893.76	129,569.19	Cash, Repo.	129,569.19
Principal and Interest	674,831.29	6,779.99	681,611.28	0	.....	.....
Bond Reserve	556,659.62	19,212.39	575,872.01	0	.....	.....
Depreciation & Replacement	151,810.41	5,235.62	157,046.03	0	.....	.....
Springfield State Office Building:						
Enterprise	556,697.40	1,106,184.22	1,558,315.03	104,566.59	Cash, Repo.	104,566.59
Principal & Interest	30,210.88	299.56	30,510.44	0	.....	.....
Bond Reserve	313,748.95	10,825.54	324,574.49	0	.....	.....
Depreciation & Replacement	151,810.41	5,235.62	157,046.03	0	.....	.....
Truman State Office Building:						
Construction	5,762,914.27	353,937.89	1,036,942.67	5,079,909.49	Cash, Repo.	5,079,909.49
Enterprise	366,270.18	12,664,307.85	12,654,209.47	376,368.56	Cash, Repo.	376,368.56
Principal & Interest	2,128.97	12.75	2,141.72	0	Cash, Repo.	0
Bond Reserve Sub-Account	563,749.17	2,064.01	565,813.18	0	Cash, Repo.	0
Bond Reserve	3,522,761.89	121,299.07	3,644,060.96	0	Cash, Repo.	0
Depreciation & Replacement	916,954.65	31,573.40	948,528.00	0	Cash, Repo.	0
State Park Board Revenue						
Bond Fund	2,128,654.74	551,307.14	846,905.83	1,833,056.05	Cash, Invest.	1,833,056.05

TREASURER OF THE STATE OF MISSOURI

WENDELL BAILEY
TREASURER

JEFFERSON CITY
65102

P.O. BOX 210

The Honorable John Ashcroft
Governor of Missouri, and
Members of the Eighty-fourth General Assembly

The effect of federal tax reform on Missouri's individual and corporate income taxes helped to boost the state's general revenue by $53 million during Fiscal Year 1987. These tax changes on the federal level gave Missouri corporations and individuals more state taxable income which created the so-called windfall.

Total growth in general revenue for Fiscal Year 1987 was $312 million -- 10.77 percent over Fiscal Year 1986. Base growth, excluding lottery transfers and the tax windfall, is $179 million or 6.2 percent. Income taxes paid by corporations totaled $29 million more than last year, and individual paid $132 million more for income tax.

The interest income earned on state investments for the first 30 months of my term as Treasurer -- $194,999,8990 -- is the highest for any similar time period for the Missouri Treasury. Total interest for Fiscal Year 1987 is $74.55 million; FY 86, $77.65 million and for the last six months of FY 85, $42.79 million.

Although interest rates have been lower during FY 87 than in previous years, a stable interest income results from increased cash balances and constitutional changes. We are putting to good use the expanded investment options and increased terms of investment from one to three years that were approved by Missouri voters last August.

Missouri's earned interest for the 30-month period would top $200 million if the interest savings to Missourians created by the MO BUCKS low interest linked deposit program were included in the interest totals. Since the MO BUCKS program originiated, loan recipients have saved $5,114,105 in interest.

Respectfully Submitted,

Wendell Bailey

TABLE 9

ANALYSIS OF AVERAGE DAILY BALANCES OF STATE FUNDS

July 1, 1986 - June 30, 1987

	JULY	AUGUST	SEPTEMBER	OCTOBER
Average Daily Balance of State Funds	1,166,868,840.65	1,268,226,728.45	1,290,720,550.86	1,215,785,033.89
Average Daily Invested Balance	1,212,525,962.46	1,328,689,522.32	1,330,013,066.77	1,258,693,367.14
Average Daily Percentage of State Funds Invested	104%	105%	103%	104%

	NOVEMBER	DECEMBER	JANUARY	FEBRUARY
Average Daily Balance of State Funds	1,179,957,718.05	1,183,719,779.47	1,188,080,024.09	1,217,753,099.30
Average Daily Invested Balance	1,232,112,896.28	1,217,722,090.07	1,233,822,987.80	1,256,144,950.53
Average Daily Percentage of State Funds Invested	104%	103%	104%	103%

	MARCH	APRIL	MAY	JUNE
Average Daily Balance of State Funds	1,190,621,695.28	1,152,971,850.75	1,224,137,905.65	1,254,398,183.05
Average Daily Invested Balance	1,239,853,945.79	1,281,045,463.48	1,260,434,171.11	1,302,987,588.87
Average Daily Percentage of State Funds Invested	104%	111%	103%	104%

SUMMARY

Average Daily Balance of State Funds	1,211,103,450.79
Average Daily Invested Balance	1,262,837,167.72
Average Daily Percentage of State Funds Invested	104%
Average Return on State Funds Invested	5.840%

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Advance, Bank of Advance	$ 887,000.00
Albany, The Gentry County Bank	2,713,608.00
Altenburg, Bank of Altenburg	599,100.00
Amsterdam, Citizens Bank Amsterdam	60,000.00
Appleton City, Citizens Bank of Appleton City	380,896.00
Archie, Archie State Bank	908,500.00
Ash Grove, Bank of Ash Grove	860,000.00
Aurora, Lawrence County Bank	375,000.00
Auxvasse, Security Bank	475,000.00
Ava, Douglas County National Bank	95,000.00
Ava, Citizens Bank Ava	803,033.00
Belgrade, Belgrade State Bank	1,196,608.00
Belle, Belle State Bank	195,000.00
Belton, Boatmens Bank of Belton	105,000.00
Berger, Farmers and Merchants Bank	220,000.00
Bernie, State Bank of Bernie	907,500.00
Bethany, First National Bank of Bethany	1,362,482.00
Bethany, Farmers National Bank of Bethany	288,000.00
Bethany, Bethany Trust Company	2,574,393.00
Blackburn, Blackburn Bank	180,000.00
Bloomfield, Mercantile First County Bank	2,227,000.00
Bloomsdale, Bank of Bloomsdale	59,000.00
Blue Springs, Bank of Jacomo	465,000.00
Blue Springs, Blue Springs Bank	416,000.00
Blythedale, Citizens Bank of Blythedale	225,000.00
Bolivar, Citizens State Bank of Bolivar	462,000.00
Boonville, Central Missouri State	250,000.00
Boonville, United Missouri Bank of Boonville	571,800.00
Boonville, Boatmens National Bank of Boonville	301,306.00
Bowling Green, Farmers Mercantile Bank	1,867,433.00
Bowling Green, Community State Bank	2,769,042.00
Branson, Security Bank and Trust	960,000.00
Branson, Centerre Bank of Branson	2,408,000.00
Brookfield, United Missouri Bank North Central	1,488,000.00
Brookfield, Bank of Brookfield/Purdin	2,040,970.00
Brunswick, Chariton County Bank	776,500.00
Buffalo, Buffalo Bank	656,218.00
Buffalo, O'Bannon Banking Company	3,112,451.00
Bunceton, Buncaton State Bank	150,000.00
Butler, Boatmens Bank of Butler	1,314,998.00
Cabool, Cabool State Bank	1,578,592.00
California, Farmers & Traders Bank	500,000.00
Camdenton, Camden County Bank	238,000.00
Canton, Canton State Bank	938,011.00
Cape Girardeau, Centerre Bank of Cape Girardeau	3,180,800.00
Cape Girardeau, Boatmens Bank of Cape Girardeau	1,871,872.00

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Cape Girardeau, South East Missouri Bank	525,000.00
Cape Girardeau, Cape County Bank of Cape Girardeau	600,000.00
Cape Girardeau, First Exchange Bank of Cape Girardeau	620,000.00
Carl Junction, Citizens Bank of Carl Junction	625,100.00
Carrollton, First National Bank of Carrollton	365,000.00
Carthage, United Missouri Bank of Carthage	1,141,388.00
Carthage, Southwest Missouri Bank	1,130,000.00
Caruthersville, First State Bank	2,186,500.00
Cassville, Commerce Bank of Barry County	137,801.00
Cassville, Boatmens National Bank of Cassville	1,038,851.00
Centralia, American Bank	85,000.00
Chaffee, Bank of Chaffee	338,000.00
Chamois, United Bank of Chamois	295,000.00
Charleston, First Security State Bank	1,318,000.00
Chesterfield, Mega Bank of St. Louis	1,167,000.00
Chillicothe, Citizens Bank & Trust	312,000.00
Chillicothe, Chillicothe State Bank	35,000.00
Chillicothe, Community Bank	595,000.00
Clarence, Clarence State Bank	60,000.00
Clarksville, Clifford Banking Company	335,000.00
Clayton, Landmark Bank Clayton	2,448,169.00
Clinton, Citizens State Bank of Calhoun	485,000.00
Clinton, First National Bank of Clinton	336,800.00
Coffey, Bank of Coffey	333,000.00
Cole Camp, Citizens Farmers Bank	803,408.00
Columbia, Boone County National	35,000.00
Columbia, First National Bank & Trust Company of Columbia	1,554,251.00
Columbia, Centerre Bank of Columbia	361,000.00
Columbia, Commerce Bank of Columbia	307,100.00
Columbia, Century State Bank	735,000.00
Concordia, Alma Bank of Concordia	1,020,000.00
Concordia, The Concordia Bank	1,801,300.00
Corder, The Corder Bank	547,000.00
Crane, Stone County National	245,000.00
Crane, Centerre Bank of Crane	690,500.00
Creighton, Bank of Creighton	747,000.00
Crocker, Bank of Crocker	1,242,500.00
Cuba, Peoples Bank of Cuba	2,027,500.00
Des Peres, Colonial Bank	2,310,000.00
Dexter, First State Bank of Dexter	396,875.00
Dexter, Citizens First Financial Bank	235,500.00
Doniphan, Mercantile First National Bank of Doniphan	1,570,372.00
Downing, Bank of Downing	241,775.00
Drexel, Bank of Drexel	511,998.00
East Prairie, First Bank of East Prairie	755,000.00
Edina, Citizens Bank of Edina	2,968,000.00

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Eldon, Mercantile Bank of Eldon.	3,227,800.00
Eldon, Citizens Bank of Eldon.	637,721.00
Eldorado Springs, Community Bank of Eldorado Springs	402,000.00
Eldorado Springs, Tri County State Bank.	970,000.00
Elmo, Farmers and Merchants Bank	493,500.00
Eminence, Eminence Security Bank	31,931.00
Eureka, Jefferson Bank of St. Louis County	630,000.00
Excelsior Springs, Boatmens Bank of Excelsior Springs.	785,000.00
Exeter, Security Bank of Southwest Missouri.	120,000.00
Fairport, Bank of Fairport	401,962.00
Farley, Farley State Bank.	100,000.00
Farmington, First State Bank	1,685,000.00
Fayette, Commercial Trust Company.	1,160,165.00
Fayette, Exchange Bank of Fayette.	492,425.00
Fisk, First Missouri State Bank of Fisk.	464,000.00
Forsyth, Boatmens Bank of Taney County	350,700.00
Fredericktown, New Era Bank.	613,000.00
Fredericktown, First Exchange Bank	565,000.00
Freeburg, Bank of Freeburg	293,500.00
Fulton, The Callaway Bank.	6,057,643.00
Fulton, First National Bank of Fulton.	341,000.00
Gainesville, Bank of Gainesville	70,000.00
Gallatin, First National Bank of Gallatin.	2,879,073.00
Gallatin, Bank of Gallatin	57,580.00
Gladstone, First Bank of Gladstone	3,075,000.00
Gladstone, Northland National Bank	94,000.00
Glasgow, Glasgow Savings Bank.	1,155,800.00
Glasgow, Tri County Trust Company.	1,549,085.00
Glendale, Royal Bank-West Side	670,000.00
Golden City, First National Bank Lamar	422,000.00
Gower, Farmers Bank of Gower	265,000.00
Grandin, Bank of Grandin	455,000.00
Grant City, Farmers Bank of Grant City	790,123.00
Green City, Farmers Bank of Green City	340,000.00
Greenfield, Citizens Home Bank	807,939.00
Hallsville, State Bank of Hallsville	505,000.00
Hamilton, The Hamilton Bank.	849,770.00
Hannibal, Hannibal National Bank	149,100.00
Harrisonville, Allen Bank & Trust Co.	195,000.00
Harrisonville, Commerce Bank of Harrisonville.	152,803.00
Hartville, Mercantile Wright County Bank	413,149.00
Harwood, Bank of Harwood	90,000.00
Hayti, Bank of Hayti	1,227,161.00
Hermann, First Bank of Gasconade County.	203,300.00
Hermitage, State Bank of Hickory County.	852,356.00
Higginsville, Higginsville State Bank.	290,000.00

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Holden, Bank of Holden	765,000.00
Holden, Farmers and Commercial Bank	1,050,000.00
Holts Summit, Summit Bank	125,000.00
Hornersville, Merchants and Planters Bank	708,000.00
Houston, The Bank of Houston	543,870.00
Houston, Texas County Bank	337,404.00
Humansville, Humansville Bank	410,000.00
Hume, Hume Bank	304,900.00
Independence, First City Bank	890,000.00
Irondale, Irondale Bank	363,638.00
Ironton, Iron County Security Bank	170,000.00
Jackson, Cape County Bank	3,383,869.00
Jackson, Jackson Exchange Bank & Trust Company	3,139,500.00
Jasper, Bank of Jasper	220,000.00
Jefferson City, Exchange National Bank	1,607,000.00
Jefferson City, Central Trust Bank	11,211,623.00
Jefferson City, Jefferson Bank of Missouri	2,155,000.00
Jefferson City, Missouri Independent Bank	300,000.00
Jonesburg, Jonesburg State Bank	425,000.00
Joplin, First State Bank of Joplin	345,000.00
Joplin, United Missouri Bank of Joplin	1,269,000.00
Kahoka, Kahoka State Bank	721,909.00
Kahoka, Commerce Bank of Kahoka	2,154,000.00
Kansas City, Commerce Bank of Kansas City	65,500.00
Kansas City, Boatmens First National Bank	26,957,000.00
Kansas City, Centerre Bank of Kansas City	11,000,000.00
Kansas City, Missouri Bank & Trust Company	95,000.00
Kansas City, Merchants Bank	2,108,000.00
Kansas City, Landmark Bank of Kansas City	485,000.00
Kansas City, American Bank	6,900,159.00
Kansas City, Mark Twain Kansas City	440,000.00
Kansas City, Union Bank of Kansas City	2,995,000.00
Kansas City, American Bank of Platte County	1,115,000.00
Kansas City, United Missouri City Bank	4,580,500.00
Kansas City, Central Bank Kansas City	815,000.00
Kansas City, United Missouri Bank South	2,602,000.00
Kansas City, Centerre Bank South	3,487,000.00
Kansas City, Jackson County State Bank	1,279,443.00
Kansas City, Landmark KCI Bank	1,160,000.00
Kansas City, Commerce Bank of Clay County	375,000.00
Kansas City, Superior National Bank	1,640,000.00
Kansas City, First National Bank of Platte County	95,000.00
Kansas City, United Missouri Bank of Hickman Mills	3,434,000.00
Kansas City, United Missouri Bank of Kansas City	11,195,000.00
Kearney, Kearney Trust Company	370,000.00
Kennett, Kennett National Bank	750,000.00

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Kennett, Centerre Bank of Kennett	2,842,000.00
Kennett, Cotton Exchange Bank	1,032,000.00
Kimberling City, Bank of Kimberling City	1,192,000.00
Kingston, Caldwell County Bank	943,898.00
Kirksville, Bank of Kirksville	2,932,199.00
Knob Noster, Bank of Knob Noster	910,765.00
Laddonia, Laddonia State Bank	1,292,863.00
Lake St. Louis, 1st Financial Bank Centre	255,000.00
Lamar, Lamar Trust Company	995,000.00
Lamar, Barton County State Bank	1,900,000.00
Lancaster, Schuyler County State Bank	501,000.00
Lancaster, First Security Bank of	413,797.00
LaPlata, LaPlata State Bank	2,970,950.00
Lathrop, The Lathrop Bank	25,078.00
Lawson, Lawson Bank	470,185.00
Lebanon, Central Bank	759,733.00
Lebanon, Commerce Bank of Lebanon	2,472,185.00
Lebanon, Boatmens National Bank of Lebanon	193,376.00
Lebanon, United Savings & Loan	131,000.00
Lees Summit, Midland Bank	2,940,000.00
Lees Summit, Boatmens Bank of Lees Summit	70,000.00
Lewistown, Lewistown State Bank	1,940,000.00
Lexington, Commerce Bank of	314,180.00
Lexington, Boatmens Bank of Lexington	740,104.00
Liberty, Commercial Bank of	1,493,000.00
Licking, Peoples Savings Bank	70,000.00
Lilbourn, Peoples Bank of Lilbourn	95,000.00
Lincoln, Farmers Bank of Lincoln	1,285,432.00
Linn, Linn State Bank	520,584.00
Linn, Mid American Bank	605,000.00
Loose Creek, Heritage Bank	151,300.00
Louisiana, Mercantile Bank of Louisiana	1,952,000.00
Lowry City, Lowry City Bank	150,000.00
Macon, Mercantile Bank of Macon	205,000.00
Macon, Macon Atlanta State Bank	1,428,288.00
Malden, First National Bank of Malden	390,000.00
Mansfield, Bank of Mansfield	89,993.00
Mansfield, Southern Missouri Bank	100,000.00
Maplewood, Pioneer Bank & Trust	4,220,000.00
Maplewood, Citizens National Bank of Greater St. Louis	1,230,000.00
Marceline, Regional Missouri Bank	84,670.00
Marionville, First State Bank	275,000.00
Marshall, Boatmens Bank of Marshall	1,793,572.00
Marshall, Wood & Huston Bank	2,411,839.00
Marshall, Community Bank of Marshall	199,000.00
Marshfield, Citizens State Bank	1,000,000.00

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Martinsburg, Martinsburg Bank	1,001,000.00
Maryville, Nodaway Valley Bank	5,267,000.00
Maryville, Citizens State Bank	1,194,000.00
Maryville, First Bank of	910,405.00
Maysville, Farmers Bank of Maysville	445,110.00
Memphis, Mercantile Bank of Memphis	924,023.00
Metz, Metz Banking Company	201,000.00
Mexico, Commerce Bank of Mexico	694,000.00
Milan, Citizens Savings Bank of	265,000.00
Moberly, City Bank & Trust Company	1,567,677.00
Moberly, Bank of Cairo Moberly	571,875.00
Monett, First National Mercantile Bank of Monett	12,000.00
Monett, United Missouri Bank of Monett	2,102,000.00
Monett, Citizens National Bank of Monett	1,059,800.00
Monroe City, Monroe City Bank	201,200.00
Montgomery City, First Bank Montgomery County	409,000.00
Montgomery City, First National Mercantile Bank of Montgomery City	558,269.00
Monticello, Bank of Monticello	771,600.00
Montrose, Montrose Savings Bank	69,500.00
Mountain Grove, Boatmens Mountain Grove National Bank	738,323.00
Mountain View, Bank of Mountain View	863,413.00
Neosho, Bank of Neosho	575,000.00
Neosho, Centerre Bank of Neosho	870,000.00
Nevada, Boatmens Bank of Nevada	165,222.00
Nevada, First National Bank of Nevada	422,500.00
Nevada, Citizens State Bank	1,292,000.00
Nevada, Vernon County Bank	245,667.00
New Hampton, First State Bank of New Hampton	145,128.00
New Haven, Citizens Bank of New Haven	1,629,065.00
Newtown, Citizens Bank of Newtown	92,350.00
Nixa, Nixa Bank	350,000.00
Norborne, Citizens Bank of Norborne	530,000.00
North Kansas City, Norbank	570,000.00
Odessa, Bank of Odessa	2,666,183.00
O'Fallon, Boatmens Bank of O'Fallon	31,000.00
Old Monroe, Bank of Old Monroe	944,690.00
Oregon, Zook & Roecker State Bank	270,000.00
Oregon, Citizens Bank of Oregon	563,500.00
Osage Beach, Bank of Lake of the Ozarks	2,892,000.00
Osborn, Bank of Osborn	413,000.00
Osceola, Osceola Bank	768,000.00
Owensville, Eagle Bank of Gasconade County	160,000.00
Ozark, Christian County National Bank	280,000.00
Ozark, Ozark Bank	1,842,000.00
Pacific, Pacific National Bank	285,000.00
Palmyra, Palmyra State Bank	879,737.00

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Paris, Paris National Bank.	960,000.00
Paris, United Missouri Bank of Paris.	1,053,808.00
Perry, Perry State Bank	471,000.00
Perryville, Bank of Perryville.	1,370,110.00
Perryville, Home Trust Mercantile Bank.	2,783,000.00
Perryville, First National Bank of Perryville	1,281,692.00
Pevely, Boatmens Bank of Pevely	325,000.00
Piedmont, Bank of Piedmont.	720,000.00
Pilot Grove, Citizens Bank of Pilot Grove	1,287,062.00
Pineville, McDonald County.	957,736.00
Platte City, Platte County Bank	133,026.00
Pleasant Hope, Pleasant Hope Bank	1,050,000.00
Polo, Farmers Bank of Polo.	331,402.00
Poplar Bluff, First National Bank of Poplar Bluff	770,000.00
Poplar Bluff, Mercantile Bank of Poplar Bluff	4,409,000.00
Poplar Bluff, Commerce Bank of Poplar Bluff	834,708.00
Purdy, First State Bank of Purdy.	536,260.00
Raymore, Community Bank of Raymore.	350,000.00
Raytown, Boatmens Raytown Bank.	254,000.00
Republic, First National Bank	220,000.00
Rhineland, Peoples Savings Bank	969,525.00
Richland, Boatmens Bank of Pulaski County	221,920.00
Richmond, Boatmens National Bank of Richmond.	1,378,168.00
Richmond, Ray County Bank	654,707.00
Risco, Farmers State Bank	463,000.00
Rock Port, Bank of Atchison County.	1,673,747.00
Rock Port, Citizens Bank & Trust.	1,025,900.00
Rolla, Phelps County Bank	700,000.00
Rolla, Centerre Bank of Rolla	1,360,000.00
Rolla, American Bank of Rolla	2,745,000.00
Rothville, Bank of Rothville.	264,300.00
Rushville, Rushville State Bank	492,000.00
Salem, Bank of Salem.	353,486.00
Salem, Dent County Bank	105,000.00
Salem, First National Bank of Salem	182,609.00
Salisbury, Merchants and Farmers Bank	100,000.00
Salisbury, Salisbury Mercantile Bank.	1,571,400.00
Schell City, Farmers State Bank	376,440.00
Sedalia, Third National Bank.	366,670.00
Sedalia, Community Bank of Pettis	35,000.00
Sedalia, Central Bank of Missouri	560,000.00
Seligman, Bank of Seligman.	100,000.00
Seneca, State Bank of Seneca.	350,000.00
Shelbina, Shelbina Mercantile Bank.	2,690,870.00
Shelbina, Community State Bank of Shelbina.	670,600.00
Shell Knob, Community Bank of Shell Knob.	275,000.00

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Sikeston, Bank of Sikeston	2,355,000.00
Sikeston, Delta Counties Bank	94,000.00
Sikeston, First Financial Bank	745,000.00
Sikeston, First National Bank of Sikeston	1,690,000.00
Silex, Silex Banking Company	665,000.00
Slater, State Bank of Slater	307,000.00
Smithville, Citizens Bank & Trust Company	925,000.00
Sparta, The Citizens Bank of Sparta	422,000.00
Springfield, Boatmens National Bank of Springfield	4,470,143.00
Springfield, United Missouri Bank of Springfield	1,003,000.00
Springfield, Landmark Bank of Springfield	895,000.00
Springfield, Metropolitan National Bank	2,240,000.00
Springfield, First City National Bank	95,000.00
Springfield, Empire Bank	3,145,000.00
Springfield, Great Southern S & L Banking	5,763,188.00
St. Ann, Mega Bank of St. Ann	2,198,000.00
St. Charles, Mega Bank of St. Charles County	378,000.00
St. Clair, Farmers and Merchants Bank	652,000.00
St. Elizabeth, Bank of St. Elizabeth	644,269.00
St. Johns, St. Johns Bank and Trust	3,620,000.00
St. Joseph, The Bank of St. Joseph	2,240,000.00
St. Joseph, Commerce Bank of St. Joseph	1,000,000.00
St. Louis, Boatmens National Bank of St. Louis	11,045,000.00
St. Louis, Centerre Bank	13,358,000.00
St. Louis, Mercantile Bank	10,000,000.00
St. Louis, Bremen Bank & Trust Co	2,005,000.00
St. Louis, Jefferson Bank & Trust Company	2,226,000.00
St. Louis, Southside National Bank	2,500,000.00
St. Louis, Eagle Bank & Trust Co	340,000.00
St. Louis, Lindell Trust Company St. Louis	1,200,000.00
St. Louis, Gateway National Bank	100,000.00
St. Louis, Missouri State Bank & Trust Co	1,305,000.00
St. Louis, First Exchange Bank of St. Louis	94,000.00
St. Louis, Heritage National Bank	94,000.00
St. Louis, First Bank & Trust Co	2,400,000.00
St. Louis, Federal Intermediate	18,500,000.00
St. Marys, First Financial Ste. Genevieve Co	285,000.00
St. Robert, First State Bank of St. Robert	315,000.00
Stanberry, Farmers State Bank	2,501,134.00
Ste. Genevieve, Rozier Mercantile Bank of Ste. Genevieve	805,873.00
Ste. Genevieve, Bank of Ste. Genevieve	1,794,238.00
Steele, Bank of the Bootheel	1,027,175.00
Steelville, First Community National Bank of Steelville	1,080,000.00
Stewartsville, First Bank of DeKalb County	207,350.00
Stockton, Sac River Vally Bank	756,553.00
Stover, Farmers Bank of Stover	622,000.00

TABLE 10

Time Deposit - General
Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987
Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Strafford, The Greene County Bank	230,000.00
Sugar Creek, Sterling National Bank	152,000.00
Sullivan, Bank of Sullivan	1,677,000.00
Summersville, Summersville State Bank	1,034,000.00
Sweet Springs, Chemical Bank	927,188.00
Thayer, Bank of Thayer	200,000.00
Tipton, The Tipton Latham Bank	300,000.00
Trenton, Trenton National	940,100.00
Trenton, Trenton Trust Company	2,490,882.00
Troy, Boatmens Bank of Troy	710,000.00
Union, United Bank of Union	1,599,000.00
Union Star, First Security Bank	686,376.00
Unionville, Farmers Bank of Unionville	2,782,275.00
Unionville, Putnam County State Bank	114,496.00
University City, Royal Bank Mid County	1,793,000.00
Urbana, Bank of Urbana	481,000.00
Urich, Bank of Urich	160,000.00
Van Buren, Carter County State Bank	476,570.00
Vandalia, Centerre Bank of Vandalia	1,150,500.00
Versailles, American Bank of Morgan County	742,486.00
Versailles, Bank of Versailles	1,637,066.00
Viburnum, Quad County State Bank	275,000.00
Vienna, Maries County Bank	2,021,150.00
Walker, Farmers Bank of Walker	179,599.00
Warrensburg, Citizens Bank of Warrensburg	2,687,092.00
Warrensburg, United Missouri Bank of Warrensburg	265,761.00
Warrensburg, Community Bank of Warrensburg	270,000.00
Warrenton, First Bank of Warren	262,000.00
Warsaw, United Missouri Bank of Warsaw	1,228,000.00
Washington, Bank of Washington	5,066,000.00
Waynesville, Waynesville Security Bank	575,000.00
Wellington, Lafayette County Bank	475,000.00
West Plains, West Plains Bank	755,000.00
West Plains, Centerre Bank of West Plains	2,875,000.00
West Plains, Missouri Southern Bank	97,139.00
Weston, Bank of Weston	1,251,000.00
Willow Springs, Mercantile Bank of Willow	960,441.00
Windsor, First Communtiy Bank	420,365.00
Winfield, Winfield Banking Company	312,000.00
Winona, Winona Savings Bank	275,000.00
Wyaconda, Peoples Bank of Wyaconda	747,309.00
TOTAL BY SOURCE	**$515,424,994.00**

TABLE 11

Time Deposit - Water Pollution Bank & Interest Report of the Transactions of the State Treasury for the Month Ending the 30th Day of June, 1987 Showing the Balance in the Various Banks

LOCATION AND NAME OF BANK	AMOUNT
Jefferson City, Exchange National Bank . . . . . .$	18,271,743.04
Jefferson City, Jefferson Bank of.	1,000,000.00
TOTAL BY SOURCE	19,271,743.04

TABLE 12

State of Missouri List of Balances in Several Funds

JUNE 30, 1987

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
GENERAL REVENUE	306,839,632.01	3,125,144,387.66	89,505,221.40	2,161,952,245.10	1,109,963,564.53	249,573,431.44
ABANDONED FUNDS	10,171.23	4,660,206.24	198,351.85	1,064,264.88	3,746,238.19	58,225.75
ADJUTANT GENERAL FEDERAL	161,508.72	3,818,967.85	.00	2,650,872.43	579,903.50	249,700.64
ADJUTANT GENERAL REVOLVING FD	6,308.44	30,194.65	.00	2,651.62	.00	33,851.47
AGRICULTURAL EMERGENCY FUND	66,593.91	2,921,674.04	.00	2,830,766.06	52,486.47	105,015.42
AGRICULTURE BOND TRUSTEE	.00	.00	.00	.00	.00	.00
AID DEPENDENT CHILDREN FED	3,288,136.08	124,716,623.08	.00	125,926,196.43	11,194.09	2,067,368.64
ANTIRESESSION FISCAL ASST FED	.14	.00	.00	.00	.00	.14
APPLE MERCHANDISING FUND	27,657.30	5,173.65	.00	10,531.12	15,041.70	6,658.13
ATHLETIC FUND	94,928.14	76,706.85	.00	52,318.67	15,870.00	103,446.32
ATTORNEY GENERAL ANTI-TRUST RV	28,903.38	62,814.76	25,000.00	84,379.71	17,716.44	14,621.99
ATTORNEY GENERAL COURT COST FD	1,505.83	8,620.10	113,000.00	107,070.91	.00	16,055.02
ATTORNEY GENERAL FEDERAL & OTH	73,512.75	40,918.00	.00	56,573.90	6,714.24	51,142.61
AVIATION TRUST FUND	182,634.57	.00	126,603.00	149,017.00	.00	160,220.57
BABLER MEMORIAL STATE PARK FD	1,041,805.76	173,613.81	.00	210,301.44	25,838.57	979,279.56
BD OF EMBALMERS & FUNERAL DIR	200,916.53	380,517.00	.00	186,984.62	151,028.52	243,420.39
BLIND PENSION FUND	2,545,897.19	9,920,921.05	1,137,721.00	10,536,425.58	1,170,211.27	1,897,902.39
BOARD OF ACCOUNTANCY FUND	335,148.47	668,144.00	.00	465,559.50	106,654.03	431,078.94
BOARD OF BARBERS EXAMINERS FD	85,030.46	175,342.50	.00	91,295.80	37,975.47	131,101.69
BOARD OF CHIROPRACTIC EXAMINER	158,258.27	212,109.42	.00	134,318.47	82,037.67	154,011.55
BOARD OF COSMETOLOGY FUND	492,606.15	755,672.26	.00	469,726.42	363,844.80	414,707.19
BOARD OF OPTOMETRY FUND	51,165.69	143,350.00	.00	41,949.50	57,845.62	94,720.57
BOARD OF PHARMACY FUND	170,298.20	398,307.87	.00	353,112.97	126,062.07	89,431.03
BOARD OF PODIATRY FUND	39,529.88	34,199.00	.00	12,449.45	32,666.59	28,612.84
BOARD OF REG FOR HEALING ARTS	1,677,928.76	1,257,110.72	.00	828,567.77	234,118.54	1,872,353.17
BOARD OF VETERINARY FUND	76,279.28	104,131.00	.00	55,209.59	50,356.86	74,843.83
CASH OPERATING RESERVE FUND	139,274,691.39	7,756,967.31	.00	.00	.00	147,031,658.70
CENTRAL CHECK MAILING SERV REV	34,150.19	19,409.32	.00	19,758.88	.00	33,800.63
CHILDREN SERVICE COMMISSION FD	30,968.35	57,039.41	.00	31,188.11	17,536.19	39,283.46
CHILDRENS TRUST FUND	454,421.80	131,158.68	220,019.19	66,702.67	26,974.68	711,922.32
COAL MINE LAND RECLAMATION FD	1,516,191.31	283,920.35	.00	.00	.00	1,800,111.66

TABLE 12

State of Missouri List of Balances in Several Funds
JUNE 30, 1987
Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
COMMITTEE OF PROF COUNSELORS	.00	61,528.50	.00	.00	.00	61,528.50
COMMODITY COUNCIL MERCHANISING	76,879.93	5,391,741.34	15,041.70	5,157,578.00	9,948.83	316,136.14
COMMUNITY DEVELOPMENT GRANTS	289,166.44	22,877,332.02	.00	22,884,500.63	.00	281,997.83
CONFEDERATE MEM ST PK PEPTY FD	56,502.98	3,278.11	.00	.00	.00	59,781.09
CONSERVATION COMMISSION FUND	16,940,497.05	74,022,594.37	.00	71,911,215.48	5,640,710.54	13,411,165.40
COUNTY AID ROAD TRUST FUND	715.17	.00	37,346,940.00	37,346,940.94	.00	714.23
COUNTY OFFICERS COMPENSATION	179,154.59	1,704,138.85	.00	1,757,335.46	.00	125,957.98
CRIME VICTIMS COMPENSATION FD	181,121.25	1,511,995.10	.00	1,598,124.69	14,994.34	79,997.32
CRIMINAL RECORD SYSTEM	.00	38,082.00	.00	.00	.00	38,082.00
CRIPPLED CHILDRENS FUND	175,676.94	99,172.75	.00	250,000.00	.00	24,849.69
DEBT OFFSET ESCROW FUND	715,270.99	19,750.90	1,982,976.82	1,963,677.87	29,810.53	724,510.31
DEPARTMENT OF HEALTH-DONATED	.00	775.00	.00	.00	.00	775.00
DEPT CARL COUNCIL ARTS FED OTH	4,940.67	451,229.05	.00	420,351.04	26,624.21	9,194.47
DEPT ECON DEV WOMENS COUNCIL	.00	5,367.96	.00	543.83	.00	4,824.13
DEPT ELEM & SEC ED FED & OTHER	390,890.52	166,800,372.47	.00	165,743,085.14	860,572.99	587,604.86
DEPT HEALTH INST GIFT TR	145,595.16	28,900.00	.00	10,702.64	.00	163,792.52
DEPT L&I REL CRIME VICTIMS FED	.00	307,296.00	293.63	107,521.53	.00	200,068.10
DEPT LABOR & INDUST REL FED	.00	.00	.00	.00	.00	.00
DEPT MENTAL HLTH PROG IMP FED	114,340.44	.00	.00	.00	.00	114,340.44
DEPT NATURAL RES LD & WTR FED	220,500.00	68,896.70	.00	49,027.16	.00	240,369.54
DEPT NATURAL RESOURCES FED	40,009,930.17	29,500,141.96	.00	24,650,394.16	43,731,100.08	1,128,577.89
DEPT OF AGRUCULTURE FEDERAL	43,565.32	210,214.72	.00	184,784.38	30,980.36	38,015.30
DEPT OF HEALTH FEDERAL	544,057.65	46,391,828.47	701.13	44,441,654.18	1,423,592.33	1,071,340.74
DEPT OF HIGHER EDUCATION FED	6,138.29	3,824,066.81	.00	3,663,161.30	44,453.56	122,590.24
DEPT OF MENTAL HEALTH FEDERAL	4,675,896.66	20,609,527.26	.00	19,092,844.55	716,258.29	5,476,321.08
DEPT OF REVENUE INFRM SYSTEM	1,104,095.63	1,895,298.17	5,840.87	174,389.57	47,629.29	2,783,215.81
DEPT OF TRANSPORTATION FED	215,434.87	5,305,435.32	4,732.04	5,131,866.71	196,863.83	196,871.69
DEPT PUB SAF HWY SAFETY FED	107,404.72	3,047,544.56	.00	2,951,362.98	128,684.44	74,901.86
DEPT PUBLIC SAFETY	710,593.82	3,112,018.77	.00	3,143,738.13	99,303.05	579,571.41
DEPT SOC SER EDUCATIONAL IMPV	.00	431,288.70	.00	143,220.89	11,153.77	276,914.10
DEPT SOCIAL SERV FEDERAL & OTH	220,236.31	9,853,115.00	.00	7,521,068.45	1,618,422.77	933,860.09

TABLE 12

State of Missouri List of Balances in Several Funds
JUNE 30, 1987
Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
DEPT SOCIAL SERVICES ADM TRUST	.00	1,204,639.71	.00	7,404.68	1,070,645.32	126,589.71
DIV COMMERCE & INDUST DEV-FED	21,572.39	129,647.88	.00	114,350.45	30,884.07	5,985.75
DIV FAMILY SERVICE DONATION FD	3,277.36	437.29	.00	.00	.00	3,714.65
DIV OF AGING FED & OTHER	2,563,524.67	34,359,134.94	.00	33,936,185.98	1,412,851.96	1,553,621.67
DIV OF JOB DEV & TRAINING	311,094.52	51,072,308.29	.00	49,433,488.38	220,381.26	1,729,533.17
DIV OF LABOR STANDARDS FEDERAL	28,490.75	468,878.10	.00	406,555.91	68,618.46	22,194.48
DIV OF VETERANS AFFAIRS-FED	8,524.81	94,994.09	.00	103,518.00	.00	.90
DIV OF WORKERS COMP FEDERAL	3,630.16	59,303.00	.00	50,101.27	9,153.02	3,878.87
DIV OF YOUTH SERVICE FEDERAL	459,832.80	3,860,922.07	.00	3,249,259.69	464,356.03	607,139.15
DIVISION OF AGING DONATION	48,940.10	2,000.00	.00	47,840.10	.00	3,100.00
DIVISION OF CORRECTIONS FED	141,508.88	718,762.78	.00	732,250.31	127,683.77	337.58
DIVISION OF FAMILY SERVICES FD	11,133,247.74	170,254,561.02	96,541.71	155,064,041.61	13,163,064.21	13,257,244.65
EDONOMIC DEVELOPMENT RESERV FD	800,000.00	.00	.00	.00	.00	800,000.00
ELLIS FISCHEL INST GIFT TR FD	68,350.64	90,855.30	.00	3,120.20	.00	156,085.74
ESCHEATS FUND	4,272,120.09	647,844.90	.00	186,244.67	111,511.71	4,622,208.61
EXCELLENCE IN EDUCATION FUND	27,264,748.42	1,845,000.97	8,411,541.00	11,322,333.47	65,452.34	26,133,504.58
FAIR SHARE FUND	2,253,446.90	26,227,337.28	.00	26,225,244.18	.00	2,255,540.00
FEDERAL AND OTHER	129,372.79	69,084.32	.00	85,309.29	96,541.71	16,606.11
FEDERAL REVENUE SHARING TR FD	1,312,916.20	65,930.74	.00	718,247.20	.00	660,599.74
FEMA-CRIME INSURANCE PROGRAM	.00	220,000.00	.00	442.00	.00	219,558.00
GENERAL ASSEMBLY-FEDERAL	.00	15,000.00	.00	15,000.00	.00	.00
GOVERNORS COMM EMP HANDCAP FED	628.75	900.00	.00	838.28	600.00	90.47
GRADE CROSSING FUND	2,048,800.45	601,033.14	.00	366,222.77	.00	2,283,610.82
GRAIN INSPECTION FEES	592,717.43	1,892,516.58	.00	1,491,746.02	232,621.31	760,866.68
HANDICAPPED CHILDREN'S TR FD	5,109.58	10,000.00	.00	.00	.00	15,109.58
HAZARDOUS WASTE FUND	605,622.66	326,247.40	.00	209,147.38	54,947.10	667,775.58
HAZARDOUS WASTE REMEDIAL FUND	3,412,052.60	2,892,791.95	.00	1,287,466.35	212,099.80	4,805,278.40
HIGHER ED INST GIFT TR FUND	276,226.45	11,720.18	.00	.00	.00	287,946.63
HIGHWAY PATROL ACADEMY FUND	241,029.81	243,674.43	.00	221,541.06	.00	263,163.18
HIGHWAY RECIPROCITY COMMISSION	226.67	56,547.52	.00	46,176.34	9,490.22	1,107.63
HISTORIC PRESERVATION REVOLV	179,642.44	270.00	1,000,000.00	326,479.53	.00	853,432.91

TABLE 12

State of Missouri List of Balances in Several Funds
JUNE 30, 1987
Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
HOSPITAL CONSTRUCTION FD	.00	.00	.00	.00	.00	.00
HOUSE OF REPRESENTATIVE REVOLV	37,692.20	35,015.07	.00	25,597.77	.00	47,109.50
HOUSING & COMMTY DEV BLK GR FD	16,499.62	516,472.78	.00	418,860.24	97,769.13	16,343.03
HUMAN RIGHTS COMMISSION - FED	73,028.49	162,721.16	.00	143,767.99	35,809.18	56,172.48
HWY PATROL MTR VEHICLE REV FD	1,905,944.26	1,991,876.55	.00	2,150,512.70	.00	1,747,308.11
INDUSTRIAL DEVELOPMENT FUND	230,347.00	.00	.00	200,000.00	.00	30,347.00
INMATE REVOLVING FUND	719,079.50	1,110,232.90	.00	1,037,807.55	96,260.24	695,244.61
INSTITUTIONAL GIFT SEC OF ST	.00	.00	.00	.00	.00	.00
INSURANCE EXAMINERS SICK LEAVE	17,155.76	25,250.00	.00	23,699.00	4,208.12	14,498.64
LEGAL DEFENSE AND DEFENDER FD	.00	58,052.84	.00	51,656.75	.00	6,396.09
LIBRARY SERVICE FUND	365.04	.00	.00	.00	.00	365.04
LOTTERY RESERVE ACCOUNT	.00	2,564,827.93	56,115,863.00	.00	.00	58,680,690.93
MARKETING DEVELOPMENT FUND	335,570.18	404,714.82	.00	453,080.35	10,462.88	276,741.77
MENTAL HEALTH INST GIFT TR FD	562,372.07	468,174.84	.00	348,080.25	11,489.30	670,977.36
MERAMEC-ONONDAGA ST PARK FD	515,230.30	298,300.64	.00	76,762.00	11,150.25	725,618.69
MERCHANDISING PRACTICES REVLV	16,601.85	234,731.22	.00	83,051.59	412.25	167,869.23
MICROFILMING REVOLVING TR FD	24,789.28	334,124.85	.00	257,815.72	22,333.78	78,764.63
MINED LAND RECLAMATION FUND	448,381.24	473,474.62	.00	227,709.94	47,685.99	646,459.93
MISSOURI AIR POLLUTION FUND	643,117.68	532,555.00	.00	448,068.73	42,850.40	684,753.55
MISSOURI CLEAN WATER FUND	38,699.08	52,415.00	.00	48,936.31	10,545.18	31,632.59
MISSOURI DENTAL BOARD	577,743.87	560,979.17	.00	411,865.09	98,816.81	628,041.14
MISSOURI DISASTER	.00	4,089,362.65	1,009,500.00	4,083,757.45	4,187.01	1,010,918.19
MISSOURI HORSE RACING COMM	.00	71,764.75	.00	.00	.00	71,764.75
MISSOURI REAL ESTATE COMM FD	1,384,954.08	1,083,539.88	.00	562,852.68	349,907.56	1,555,733.72
MISSOURI VETERANS HOME FUND	624,352.63	6,265,654.85	.00	4,870,163.33	1,399,176.42	620,667.73
MO OFFICE OF PROSECUTION SERV	9,081.35	186,042.18	.00	144,136.00	22,456.74	28,530.79
MO PROSPECTIVE TEACHERS LOAN	.00	.00	32,600.00	32,567.00	.00	33.00
MO REHABILITATION CENTER	1,157,228.59	7,031,042.10	650,196.80	7,741,531.39	759,924.16	337,011.94
MO WATER PROJECTS RECREATION	30.27	.00	.00	.00	.00	30.27
MO. PROS ATT & POL SUB REIMB	99,770.54	1,109,179.92	.00	993,663.07	.00	215,287.39
MOTOR FUEL TAX FUND	16,989,341.77	379,907,403.19	.00	56,020,776.90	327,372,625.33	13,503,342.73

TABLE 12

State of Missouri List of Balances in Several Funds
JUNE 30, 1987
Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
NATURAL RESOURCES DOCUMENT SER	127,458.45	128,316.56	.00	122,955.70	18,623.46	114,195.85
OFFICE ECONOMIC OPP FED & OTHR	.00	.00	.00	.00	.00	.00
OFFICE OF ADM REVOLV TRUST FD	444,730.54	1,721,970.64	21,298,201.59	20,586,442.75	470,717.67	2,407,742.35
OFFICE OF ADMINISTRATION FED	167,497.74	1,784,329.80	44,024.48	1,747,561.69	10,723.49	237,566.84
OFFICE OF ADMINISTRATION FED	.31	.00	.00	.00	.00	.31
OIL & GAS REMEDIAL FD	9,500.00	.00	.00	2,310.00	.00	7,190.00
P JOHNSON-TRAVIS MEM S C TR FD	.00	162,738.25	.00	.00	.00	162,738.25
P JOHNSON-TRAVIS STK & SEC TR	.00	15,000.00	.00	.00	.00	15,000.00
PARKS-STATE SALES TAX	10,148,239.88	19,667,132.84	.00	8,458,985.95	744,233.23	20,612,153.54
PETROLEUM VIOLATION ESCROW FD	.00	21,602,200.63	42,932,074.86	5,876,814.53	38,443.37	58,619,017.59
POLITICAL SUBDIVISION REIMBURS	15,021.90	154,893.12	.00	158,252.07	.00	11,662.95
PROCEEDS SURPL PROPERTY SALES	213,896.33	850,860.21	.00	963,110.32	5,322.60	96,323.62
PROFESSIONAL LIABILITY REVW BD	305,287.89	.00	.00	305,287.89	.00	.00
PROFESSIONAL REGISTRATION FEES	95,210.28	.00	913,679.00	629,128.75	143,353.28	236,407.25
PUBLIC SERVICE COMMISSION FD	2,731,380.07	7,425,917.23	.00	6,667,646.42	1,349,466.76	2,140,184.12
PUBLIC SERVICE COMMISSION-FED	79,354.69	64,496.91	.00	117,519.21	- 20,070.73	6,261.66
RAILROAD EXPENSES	235,311.73	295,682.87	.00	223,760.04	45,372.37	261,862.19
SAFE DRINKING WATER FUND	115,634.00	75,305.00	.00	13,120.27	2,065.38	175,753.35
SCHOOL DISTRICT TRUST FUND	27,752,202.46	358,512,165.27	.00	352,339,760.52	2,796,791.13	31,127,816.08
SCHOOL FOR THE BLIND FEDERAL	9,043.66	683,775.00	.00	542,312.46	64,311.23	86,194.97
SCHOOL FOR THE BLIND TRUST FD	3,804.91	562,170.31	.00	541,782.11	.00	24,193.11
SCHOOL FOR THE DEAF FEDERAL	46,083.45	347,377.72	.00	303,203.65	33,223.98	57,033.54
SCHOOL FOR THE DEAF TRUST FUND	16.31	2,500.00	.00	2,000.00	.00	516.31
SECRETARY STATE INST GIFT TR	50,954.08	15,995.84	.00	.00	.00	66,949.92
SENATE REVOLVING FUND	20,971.92	15,358.43	.00	14,300.00	.00	22,030.35
SMITH MEMORIAL ENDOWMENT	442,649.66	24,206.09	.00	60,000.00	.00	406,855.75
SOCIAL SECURITY CONTRIBUTIONS	102,380.69	.00	62,821,292.99	62,821,292.99	.00	102,380.69
SOIL-STATE SALES TAX	14,132,505.75	20,006,195.61	.00	3,610,554.40	190,652.29	30,337,494.67
SPECIAL EMPLOYMENT SECURITY FD	3,493,614.34	971,561.41	277,070.90	103,568.88	.00	4,638,677.77
ST HEALTH PLANNING & DEV AGCY	3,884.08	2,500.00	.00	2,342.92	4,041.16	.00
ST. BD ARCHT ENGR LND SURVEYOR	568,795.67	487,398.70	.00	315,789.32	99,158.62	641,246.43

TABLE 12

State of Missouri List of Balances in Several Funds

JUNE 30, 1987

Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
ST. ENVIRONMENTAL IMP AUTHORI	3,301.40	.00	.00	.00	.00	3,301.40
STATE AUDITOR FEDERAL	153,594.17	296,818.38	.00	235,213.08	41,174.03	174,025.44
STATE BOARD OF NURSING FUND	856,827.59	902,533.11	.00	449,424.45	386,659.20	923,277.05
STATE CANCER CENTER FUND	4,144,898.62	6,635,464.49	.00	5,357,306.91	348,436.81	5,074,619.39
STATE ELECTIONS SUBSIDY FUND	2,350.10	.00	758,433.00	760,773.75	.00	9.35
STATE EMERGENCY MANGEMENT	263,595.42	2,307,298.89	.00	2,209,017.64	161,273.86	200,602.81
STATE FAIR FEES FUND	55,836.60	1,997,819.55	.00	1,537,828.93	426,303.99	89,523.23
STATE FAIR TRUST FUND	4,890.55	7,843.14	.00	7,404.00	.00	5,329.69
STATE GUARANTY STUDENT LOAN FD	21,307,804.12	31,183,954.33	.00	25,708,113.46	136,530.93	26,647,114.06
STATE HIGHWAY DEPARTMENT FUND	2,317,473.61	146,132,265.85	172,366,184.79	158,447,517.61	160,464,393.10	1,904,013.54
STATE LAND SURVEY PROGRAM	414,460.94	711,799.86	.00	521,911.67	249,717.79	354,631.34
STATE LEGAL EXPENSE FUND	139,421.93	.00	2,730,848.07	2,704,549.82	.00	165,720.18
STATE LOTTERY	83,120,014.23	119,349,440.61	.00	56,476,193.85	137,609,794.63	8,383,466.36
STATE MILK BOARD FUND	517,214.59	1,430,649.62	.00	1,395,440.88	13,255.98	539,167.35
STATE PARK BOARD BUILDING FUND	.00	.00	.00	.00	.00	.00
STATE PARK REVOLVING FUND	45,041.34	52,242.41	.00	55,046.07	5,051.22	37,186.46
STATE PARKS EARNINGS FUND	1,587,769.50	2,336,817.00	.00	1,688,022.37	19,601.19	2,216,962.94
STATE PUBLIC SCHOOL FUND	152,032.03	5,140,381.84	111,511.71	5,332,839.15	.00	71,086.43
STATE RETIREMENT CONTRIBUTIONS	4,702.75	.00	118,271,415.65	117,207,516.86	4,733.05	1,063,868.49
STATE ROAD FUND	67,996,384.78	316,590,435.28	265,825,786.21	604,991,637.88	8,750,571.74	36,670,396.65
STATE SCHOOL MONEYS FUND	13,998,592.32	57,783,010.23	895,692,523.00	953,440,767.30	251,937.73	13,781,420.52
STATE SEMINARY FUND	592.37	1,077,000.00	.00	1,077,376.25	.00	216.12
STATE SEMINARY MONEYS FUND	247.50	174,248.75	.00	169,530.00	.00	4,966.25
STATE TRANSPORTATION FUND	166,792.64	.00	563,050.45	354,444.00	.00	375,399.09
SUPREME COURT FED & OTHER	.00	11,734.00	.00	11,734.00	.00	.00
SUPREME CRT PUBLICATIONS REV	81,063.18	127,908.75	.00	47,701.70	25,624.19	135,646.04
THIRD ST BLDG BOND INT & SINKD	35,094,467.73	2,556,399.72	48,331,308.49	33,647,276.22	.00	52,334,899.72
THIRD STATE BUILDING FUND	10,258,608.79	335,422,245.35	615,929.50	50,562,143.60	90,044,198.10	205,690,441.94
THIRD STATE BUILDING TRUST FD	18,966,903.45	1,320.08	90,000,000.00	81,209,028.17	1,709,445.59	26,049,749.77
TITLE XIX PATIENT PLACEMENT FD	337,340.54	3,000,000.00	.00	2,737,416.49	.00	599,924.05
TITLE XIX-FEDERAL	1,529,118.70	343,335,311.40	.00	343,015,360.09	23,043.86	1,826,026.15

TABLE 12

State of Missouri List of Balances in Several Funds
JUNE 30, 1987
Yearly

Funds	Previous Balance	Receipts	Interagency Billings and Receipts By Transfer	Disbursements By Warrant	Interagency Billings and Disbursements By Transfer	Balance
UNEMPLOYMENT COMPENSATION ADM	703,486.98	59,081,773.27	.00	51,035,347.75	8,123,898.88	626,013.62
UNIV MO TITLE XIX MATCHING FD	.00	596,357.95	.00	596,357.95	.00	.00
VOCATIONAL REHABILIATION FED	280,554.67	39,470,657.17	.00	37,689,892.85	2,061,317.70	1.29
WATER POLLUTION CONT BOND &INT	17,286,600.83	1,050,861.43	16,152,499.95	15,217,758.28	.00	19,272,203.93
WATER POLLUTION CONTROL FUND	872,382.79	61,506,882.53	.00	36,194,514.53	076.00	26,184,674.79
WATER WELL DRILLERS	6,605.00	55,825.00	.00	40,230.95	8,170.40	14,028.65
WORKERS COMP-SECOND INJURY FD	2,770,295.09	15,197,965.49	.00	10,718,526.48	.00	7,249,734.10
WORKERS COMPENSATION FUND	16,975,964.02	4,398,395.96	.00	4,616,732.79	964,789.60	15,792,837.59
WORKING CAPITAL REVOLVING FD	3,260,298.24	10,871,075.95	.00	8,967,927.21	565,992.69	4,597,454.29
GRAND TOTALS	977,701,778.36	6,394,416,370.06	1,937,704,519.28	6,178,182,431.00	1,937,704,519.28	1,193,935,717.42

TABLE 13

State Indebtedness - Fiscal Year 1987

Water Pollution Control Bonds - Total Authorized $350,000,000

ISSUE	NUMBER OF BONDS	DENOMI-NATION	DATE ISSUED	TIME TO RUN	RATE OF INTEREST	AMOUNT	RETIRED	OUTSTANDING
Series A, 1972	4,000	$5,000	July 1, 1972	1 to 25 years	.5 To 6. %	$20,000,000	$ 9,555,000	$10,445,000
Series A, 1974	1,600	5,000	April , 1974	1 to 25 years	5.1 to 5.6 %	8,000,000	2,995,000	5,005,000
Series B, 1974	3,000	5,000	Dec. 1, 1974	1 to 20 years	5.0 to 5.75%	15,000,000	6,880,000	8,120,000
Series A, 1977	6,299	5,000	June 1, 1977	1 to 20 years	3.5 to 5.5 %	31,494,240	11,629,240	19,865,000
Series A, 1981	4,000	5,000	June 1, 1981	1 to 20 years	9.2 to 9.8 %	20,000,000	3,060,000	16,940,000
Series A, 1983	4,000	5,000	Feb. 1, 1983	1 to 25 years	7.20 to 9.7 %	20,000,000	1,075,000	18,925,000
Series B, 1983	2,000	5,000	Nov. 1, 1983	1 to 25 years	7.80 to 10.30%	10,000,000	375,000	9,625,000
Series A, 1985	4,000	5,000	Mar. 1, 1985	1 to 25 years	7.90 to 10.40%	20,000,000	425,000	19,575,000
Series A, 1986	12,000	5,000	Jul 15, 1986	1 to 25 years	6.75 to 9.25%	60,000,000	-0-	60,000,000

TABLE 14

Third State Building Bonds

Total Authorized - $600,000,000

ISSUE	NUMBER OF BONDS	DENOMI-NATION	DATE ISSUED	TIME TO RUN	RATE OF INTEREST	AMOUNT	RETIRED	OUTSTANDING
"A" 1983	8,000	$5,000	Feb. 1, 1983	1 to 25 years	7.20 to 9.7 %	$40,000,000	$ 2,155,000	$37,845,000
"B" 1983	7,000	5,000	Nov. 1, 1983	1 to 25 years	7.80 to 10.30%	35,000,000	1,325,000	33,675,000
"A" 1984	10,000	5,000	May 1, 1984	1 to 25 years	8.60 to 11.10%	50,000,000	1,870,000	48,130,000
"A" 1985	15,000	5,000	Mar. 1, 1985	1 to 25 years	7.90 to 10.40%	75,000,000	1,625,000	73,375,000
"A" 1986	65,000	5,000	Jul. 15, 1986	1 to 25 years	6.75 to 9.25%	325,000,000	-0-	325,000,000

TOTAL BONDS ISSUED	$729,494,240
TOTAL BONDS RETIRED.	42,969,240
TOTAL BONDS OUTSTANDING June 30, 1987.	686,525,000

TABLE 15

Treasury Funds Invested in U.S. Securities
General Funds, June 30, 1987

DESCRIPTION	AMOUNT
U.S. Treasury Bills, Maturity Less Than One Year	$ 348,801,787.19
Repurchase Agreements	407,642,200.00

TABLE 16

State Seminary Fund Investments
June 30, 1987

DESCRIPTION	AMOUNT
Government Securities With Various Maturity Dates	$ 1,783,500.00

TABLE 17

State Public School Fund Investments
June 30, 1987

DESCRIPTION	AMOUNT
Government Securities With Various Maturity Dates	$ 9,318,000.00

TABLE 18

S U M M A R Y

Report of the Transactions of the State Treasurer for the Month Ending the 30th Day of June, 1987 Showing the Balances in the Various Banks

FUND	AMOUNTS IN DOLLARS
Time Deposits:	
General Fund	515,424,994.00
Water Pollution Control Bond & Interest	19,271,743.04
U. S. Securities:	
General Fund	348,801,787.19
General Repurchase Agreement	348,423,400.00
Babler Memorial State Park Repurchase Agreement	485,000.00
Confederate Memorial Park Repurchase Agreement	53,200.00
Lottery Reserve U. S. Gov Obl Repurchase	58,680,600.00
Lottery Reserve U. S. Gov Obl	-0-
Other Investments:	
Confederate Memorial State Park	6,500.00
Babler Memorial State Park	477,000.00
P Johnson-Travis	15,000.00
Restricted Dailey Investment Acct	5,000,000.00
Demand Checking Accounts	(104,908,958.07)
Demand Collection Accounts	1,803,445.58
Lottery Collection Accounts	402,005.68
Total	1,193,935,717.42

Demand Accounts:	
United Missouri Bank, Jefferson City	(104,909,418.96)
Exchange National Bank, Jefferson City:	
Water Pollution Control Bond & Interest	460.89
Commerce Bank of Kansas City	-0-
Total	(104,908,958.07)